



# SCAPPOOSE

*Oregon*

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*Small Town, Big Community*

## City of Scappoose Fiscal Year 2023-2024 Annual Budget



**CITY OF SCAPPOOSE**  
**2023-2024 Annual Budget**  
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# The History of Scappoose Oregon

## Provided by the Scappoose Historical Society

This history of Scappoose dates back to its original inhabitants the Chinook Indians and other Northwest tribes. Scappoose's name is derived from the Chinook Tribe and means "gravelly plains". Our area served as prime Indian hunting grounds and was led by Chief Concomly. The Chief held stewardship over his people and the land.

At one-time Scappoose was covered with wild grasses, ancient forests and fed herds of elk and deer. The rivers supplied spawning beds for salmon and other migrating fish. While we still enjoy the wildlife and fishing, the ancient forests have disappeared.

The area was a meeting place for the Tribes to gather in what is known as a "Pow Wow". The citizens of Scappoose honored this heritage for many years, from a parade on Highway 30, carnival rides and live music providing fun for all ages.

Starting in the 1800's the abundant natural resources of the Northwest called to the early settlers. They came from Missouri, Kansas, Nebraska, and other Eastern states. Here are some significant historical highlights from the time period:

- The first non-native to arrive was Thomas McKay, stepson of John McLaughlin of the Hudson Bay Company. He was a trapper and hunter and created a special bond with Chief Concomly. In later years Thomas married Timmee, the princess daughter of Chief Concomly.
- When Chief Concomly died in 1830, Chief Cassino of the Kiersinno Tribe (who was married to Leche, the eldest daughter of Chief Concomly) became the highest-ranking chief of the Northwest Chinook Tribes.
- In 1842 the first covered wagons rolled into Scappoose. As the area settled, folks came from as far away as Czechoslovakia and Switzerland and developed a large presence in the early days of Scappoose.
- In 1852 the Watts Family arrived.
- In 1852 William Watts (Grandfather to James Grant Watts) and his family arrived in Scappoose. William traveled across the Oregon Trail with his wife and eight children to reach his promise land. Successful in their arrival, William, and his brother Ben, partook in the Land Grant Claim Act. They each received a large grant of land that at one time stretched from one end of town to the other.
- In 1853 the first organized school began. An actual schoolhouse was built in 1854 which was a four-room wooden structure.
- In 1856 the first post office was built at Brown's Landing on the Multnomah Channel.
- During 1863 the Homestead Act brought more settlers to the valleys and canyons west of Scappoose. These settlers arrived by stern wheelers, trains, oxen carts and established trails and roads. Traveling was difficult on the roads as they were muddy and wet a good portion of the year. The settlers built their lives and businesses which comprised of dairy, cattle, poultry farms, lumbering and horticultural ventures. A Mercantile, banks, restaurants, and boarding houses as well as other enterprises became a part of the town.
- 1869 brought the completion of the Transcontinental railroad.
- The Congress of 1870 passed an Act where landowners were to donate some of their land for the completion of the railroad and telegraph line between Portland and Astoria. William West offered to donate six acres to the railroad to build a depot and switching yards if they named it Scappoose Depot.
- In 1884 the railroad came through Scappoose. The train went as far as Goble, Oregon at which point passengers and train cars were loaded onto barges and ferried across the Columbia River to complete their journey on the Washington side.
- In 1883 William West built the first mercantile.

- In 1888 the store was purchased by James Grant Watts and his brother-in-law D.W. Price and they renamed the store "Watts and Price General Merchandise".
- By 1894 the business district was pretty well established between the Columbia River Highway and SW First Street.
- The 1915 fire broke out in Lilly Shell's boarding house and destroyed half of the business district and six residences. The fire spared Watts and Price Mercantile.
- In 1920 James Grant Watts was elected the first Mayor of Scappoose.
- Scappoose was incorporated in 1921. The first City Charter was established, and Scappoose officially became a City. This meeting took place in the home of Mayor Watts.
- The 1930 fire destroyed most of the City, including the Watts and Price Mercantile.
- Between 1931 and 1959 the City was rebuilding, and Scappoose saw their first electric lights, city water system, public library and better schools were built.

The remainder of the century Scappoose continued to grow with many people moving from the big city of Portland to a more relaxed way of life.

The millennium saw a continuing growth in population. Housing developments were established, and businesses came and went.

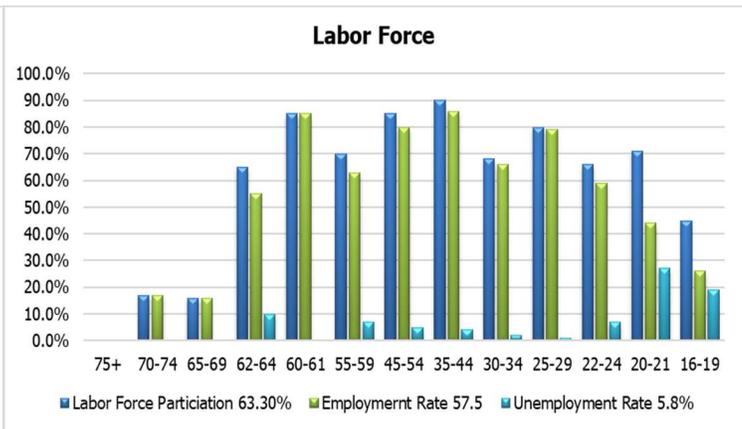
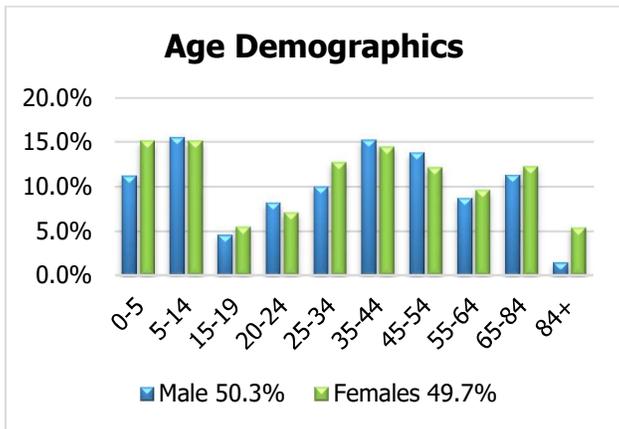
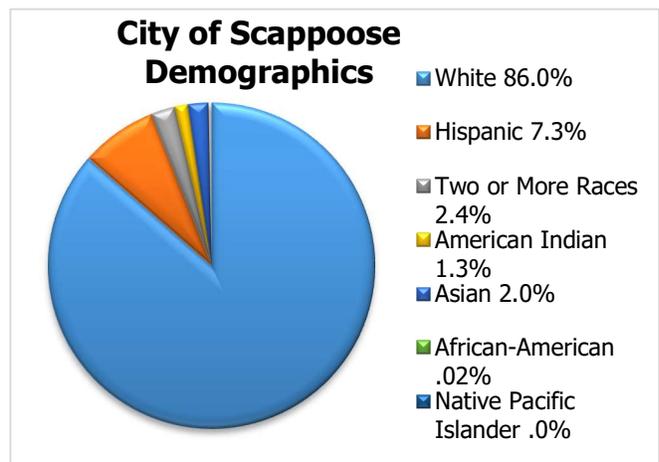
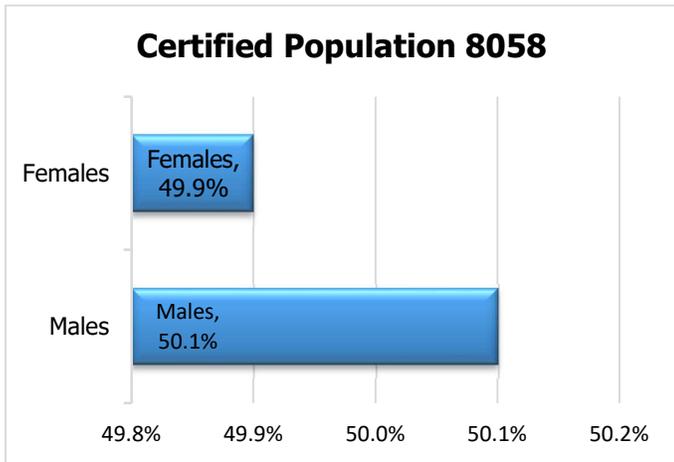
Today small businesses are the life blood of Scappoose. We have an aviation district with a small airport and Highway 30 is lined with shops and professional offices. However, our citizens still enjoy that small town feeling.



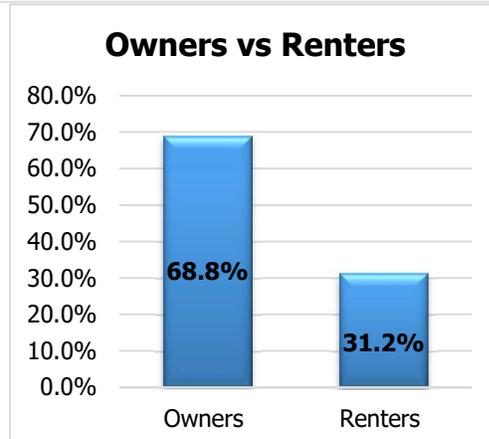
# City of Scappoose Demographics

## A place to live, play and work

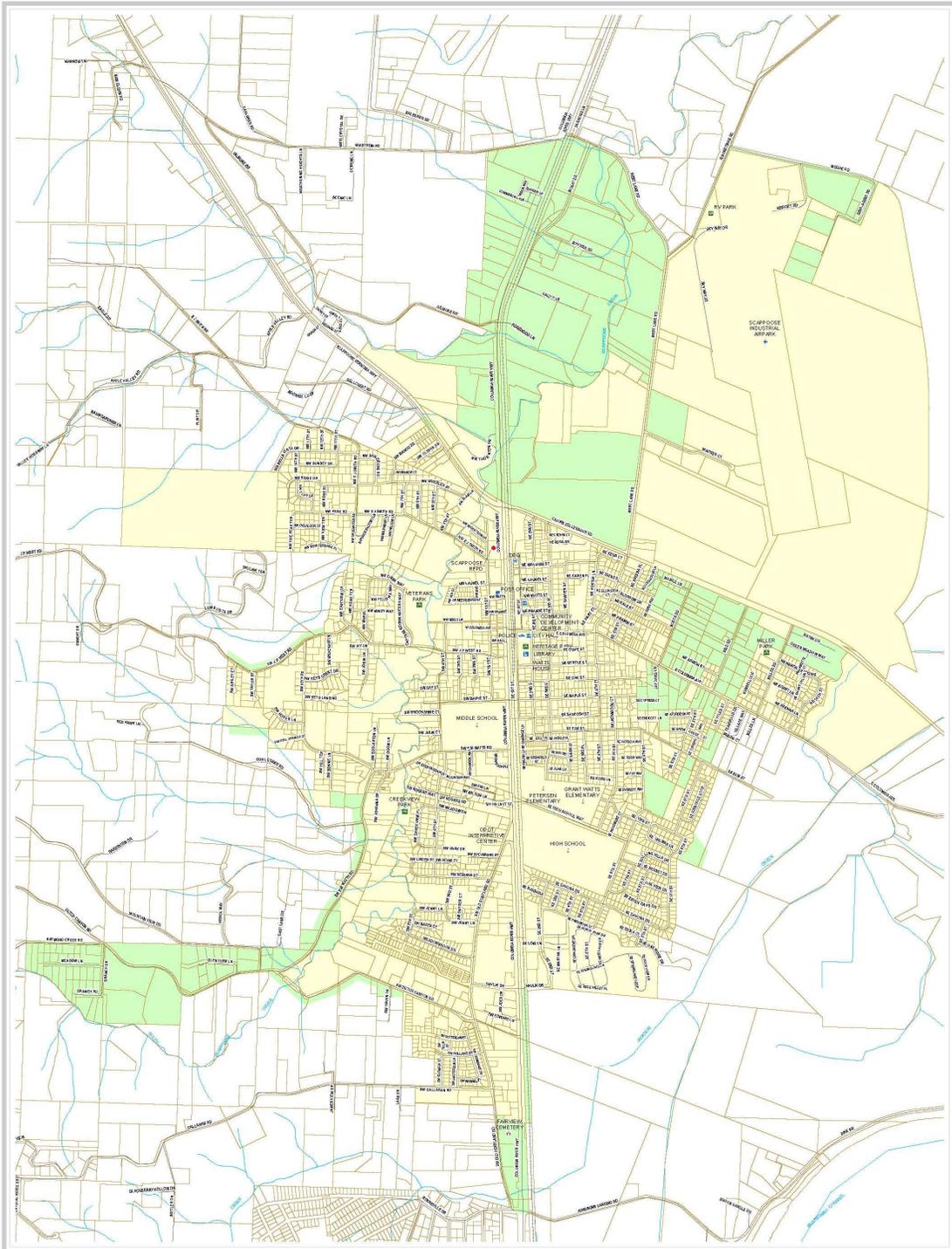
Scappoose is a small town nestled in the heart of a Pacific wonderland, surrounded by lush green forests, the majestic Columbia River, and panoramic views of the snow-capped Cascade Mountains. The City of Scappoose is the 65th largest City in Oregon out of 241 incorporated Cities and is located within Columbia County. It is approximately 20 miles north west of Portland and is the entrance to Columbia County. We are fortunate enough to be 75 miles away from the Oregon Coast and 100 miles away from Mt Hood. We have access to parks, trails, rivers, and a public use Airport. The City of Scappoose strives to provide the right balance of rural and urban living, we are proud of our independence and small-town personality, yet we value our closeness to neighboring cities and towns. Scappoose is a safe and exceptional place to live, play and work.



City of Scappoose Quick Facts	
Date of Incorporation	1921
Form of Government	City Manager
Area in Square Miles	2.75
Population	8058
Active Business Licenses	199
Largest Employer	Fred Meyer
Prinpal Industry	Manufacturing
City Government Workers	39
Unemployment Rate	5.40%
High School Diploma or Higher	92%
Median Household Income	\$86,528
Median Home Value	\$339,800



# City of Scappoose Map



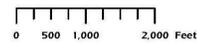
City of Scappoose

Street Map



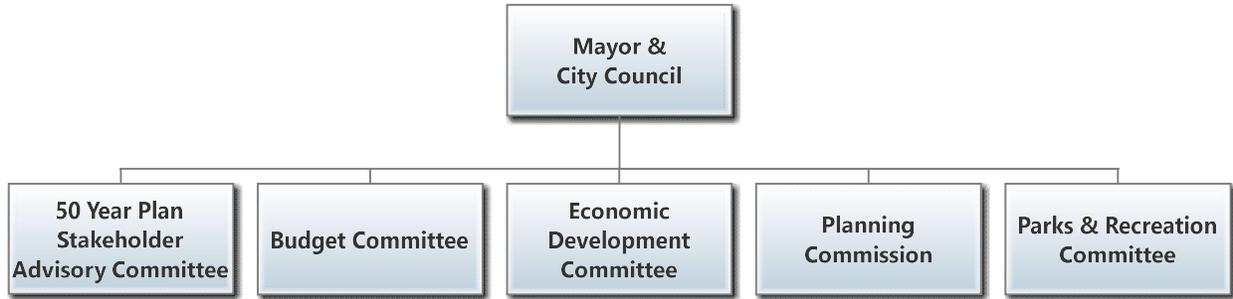
Legend

- |              |             |          |           |                       |
|--------------|-------------|----------|-----------|-----------------------|
| City Office  | Library     | RV Park  | Streets   | Taxlots               |
| Police       | Post Office | Cemetery | Railroads | City Limits           |
| Fire Station | DEO         | Airport  | Rivers    | Urban Growth Boundary |
| School       | Park        |          |           |                       |



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# City Boards and Commissions



## Volunteers

For more information on all boards and commissions or to volunteer with the City, please contact Susan Reeves at (503) 543-7146 x224 or [sreeves@cityofscappoose.org](mailto:sreeves@cityofscappoose.org). You can inquire at any time, as vacancies occur throughout the year. Selections are made by the Mayor with consent of City Council and are based upon applicant responses to a written application and a potential interview. The Mayor and City Council appreciate your interest and desire to volunteer with the City of Scappoose.

### City Council

Meets the first and third Mondays of the month at 7:00 pm in the Council Chambers.

In the 2023-2024 budget year the City Council members are: Mayor Joe Backus, Council President Megan Greisen, Councilor Jeannet Santiago, Councilor Kim Holmes, Councilor Peter McHugh, Councilor Tyler Miller, and Councilor Andrew Lafrenz.

The City Council is composed of a Mayor and six City Council Members elected from the City at large. At each biennial general election three Councilors shall be elected for a four-year term. The office of Mayor shall be elected each biennium for a two-year term. The Mayor shall be the Chair of the Council and preside over its deliberations. The Mayor shall have a vote on all questions that come before the council.

The City of Scappoose has a City Manager form of government. The Council appoints an experienced local government professional as City Manager to administer the operations of the City and to implement Council policies.

The Council is responsible for establishing goals and objectives, setting priorities, identifying problems and community needs, setting policies by adopting ordinances and resolutions and approving the Annual City Budget.

### Planning Commission

Meets the second and fourth Thursday of the month at 7:00 p.m. in the Council Chambers.

In the 2023-2024 budget year the Planning Commission members are: Chair Scott Jensen, Vice Chair Bill Blank, Rita Bernhard, Marisa Jacobs, Monica Ahlers, Ty Bailey, and Bruce Shoemaker. The Commission's alternate member is Harlow Verwald.

The Planning Commission consists of seven members that serve a four-year term and are appointed by the Council. The Commission is responsible for approving subdivisions, variances, conditional use permits, and regulates other land use matters. The Commission is also responsible for providing recommendations to the Council on development code ordinances and amendments, annexations, and comprehensive planning policies.

## Budget Committee

Meets in May in the Council Chambers.

In the 2023-2024 budget year the Budget Committee members are: Joe Backus, Megan Greisen, Jeannet Santiago, Kim Holmes, Peter McHugh, Tyler Miller, Andrew Lafrenz, Ty Bailey, Rita Bernhard, Michelle Brown, Teresa Keller, Sandie Wiggs, Chris Vitron and Beth Rajski.

The Budget Committee consists of Council and an equal number of citizens that are each appointed by the Council to serve a three-year term.

The budget process usually begins in February, when Department heads submit their budget requests to the City Manager. The Finance Administrator then prepares the base budget, which provides for the minimum level to maintain services. In March, the City Manager works with staff to devise a proposed budget. When the City Manager is ready to present the budget and the budget message a "Notice of Budget Meeting" is published in the paper. The Budget Committee is then assembled to review the proposed budget. When the committee is satisfied with the proposed budget, it is approved and forwarded to the City Council for final adoption.

## Budget Committee Members

<b>Member</b>	<b>Term Expires</b>
Mayor Joe Backus	December 2024
Council President Megan Greisen	December 2024
Councilor Jeannet Santiago	December 2026
Councilor Kim Holmes	December 2026
Councilor Peter McHugh	December 2024
Councilor Tyler Miller	December 2024
Councilor Andrew Lafrenz	December 2026
Ty Bailey	December 2023
Rita Bernhard	December 2024
Michelle Brown	December 2023
Teresa Keller	December 2024
Chris Vitron	December 2025
Sandie Wiggs	December 2025
Beth Rajski	December 2026
<b>Budget Officer</b>	
Alexandra Rains, City Manager	

## Economic Development Committee

Meets the Third Thursday of the month at 12:00 p.m. in the Council Chambers.

Members include: Chair Christine Turner, Brian Rosenthal, George Hafeman Jr., Paul Fidrych, Sean Findon, David Sideras and Karl Fenstermaker. Community Liaisons include Casey Garrett, Josh Koch, Michael Sykes, Nancy Ward, Jeff Weiss, Patty Hawkins and Paul Vogel. The City Council Liaison is Councilor Andrew Lafrenz.

The Scappoose EDC consists of a maximum of nine (9) voting members appointed by the Mayor and with the consent of the City Council in accordance with Scappoose Municipal Code 2.04.080. Members of the SEDC will be appointed by the Scappoose City Council for terms up to three years, or a portion of three years if appointed to fill an unexpired term. A majority of SEDC members shall be from the private sector. Members shall live or work or have significant interest in economic development in the City of Scappoose. Membership shall represent the private-for-profit, not-for-profit and public sectors.

The committee was created to design, develop, and promote an economic development strategic plan. To provide oversight and review of economic development marketing strategies and products. To enhance communication and understanding of economic development strategies, and build relationships between the Scappoose public sector, community, and business community. To act as a forum for sharing information on best economic development practices, current issues, and resources available for communities and businesses. To encourage connections and coordination with other regional, state, and national organizations working for the benefit of economic growth and enhancement of the Scappoose area economy and to respond to additional matters relating to economic development as requested by City Council.

### **Parks & Recreation Committee**

Meets the third Thursday of the month at 7:00 p.m., in the Council Chambers.

Members include: Chair Cara Heinze, JJ Duehren, Paul Fidrych, Bryan Hammond, Michael Sykes, Ian Holzworth, Terry Brooks and Elizabeth Meinke and the City Council Liaison is Jeannet Santiago.

The Scappoose Parks & Recreation Committee shall consist of nine (9) members appointed by the Mayor and with the consent of the City Council in accordance with Scappoose Municipal Code 2.04.080. Any vacancy shall be filled by appointment by the Mayor, with the consent of the City Council for the un-expired term of the predecessor in office. The membership of the Committee shall be comprised of individuals who shall live, work, or have significant interest in parks and recreation opportunities in the City of Scappoose. The citizens at large shall be registered voters.

### **50-Year Plan Stakeholder Committee**

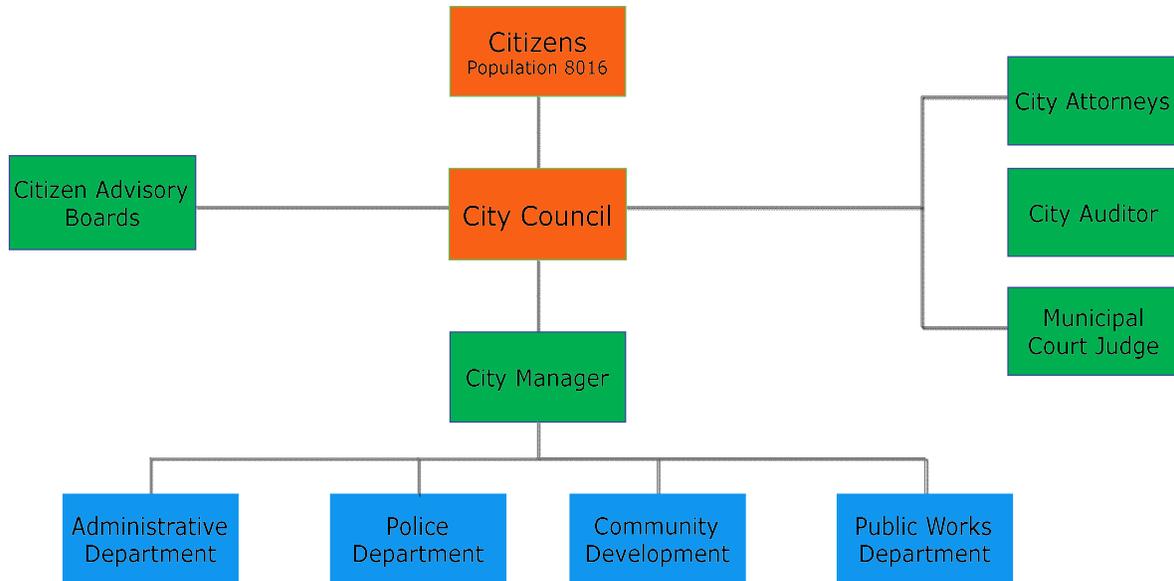
Meets the third Tuesday of the month at 7:00 p.m., in the Council Chambers.

Members include Chair Patrick Kessi, Vice Chair Christine Turner, City Councilor Kim Holmes, Scott Jensen, Paul Fidrych, Jeannet Santiago, Yi Hua Rippet, Patricia Turpen, Paul Vogel, Michelle Graham, Jeff Weiss, Jeff Pricher, Jennifer Anderson, Brian Rosenthal, Casey Garrett, Hayden Richardson, Ken Shonkwiler, Debbie Jacob, Nicole Ferreira, Malysa Legg, Patty Hawkins, Craig Campbell, Nancy Ward, Janet Williams, Michael Sykes, Brett Estes, Laura Kelly, and Dan Brown. Staff members include Associate Planner NJ Johnson and Community Development Director Laurie Oliver Joseph. Consultants include ECONorthwest, 3J Consulting, Angelo Planning Group and Johnson Economics.

This newly formed Committee includes thirteen (13) voting members appointed by the Mayor with approval of Council. The Mayor, to the best of their ability shall appointed one member from each of the follow groups; City Council, Planning Commission, Economic Development Committee, Parks & Recreation Committee, Citizen at large, Scappoose Community/Senior Center, Columbia Economic Team, Scappoose School District, Scappoose Library District, Scappoose Rural Fire District, Habitat for Humanity and a local developer with a history of working within the city. The Committee is not be subject to term limits. The Committee shall stand until the 50-Year Plan and all associated work is complete and approved by City Council, at which time this Committee shall dissolve.

This Committee is charged with reviewing technical studies, reports and technical memos prepared by the 50-Year Plan Consultants to provide comments and recommendations throughout the development process of the 50-Year Plan. This Committee will assist the City Council by making a recommendation to the City Council on the final deliverable of the Scappoose 50-Year Plan.

# City of Scappoose Organizational Chart



## Administration

The Administration office includes the City Manager, City Recorder, Finance Administrator/Office Manager, Office Administrator-Finance, and Assistant to City Manager. This office provides the executive and financial support for the City.

### Functions:

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make recommendations to the council concerning the affairs of the city as appropriate;
- Keep Council advised of the future needs of the city;
- Prepare recommendations, policies, procedures, and programs;
- Ensure compliance with all laws, ordinances, and policies;
- Inform the citizens of Scappoose of issues of public concern and interest;
- Conduct research;
- Prepare all ordinances, resolutions, and other legal documents;
- Negotiate and execute contracts;
- Records, archival, retention and destruction;
- Maintenance of official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;
- Code enforcement;
- Promote economic development;
- Labor negotiations and personnel administration;
- Budget monitoring & preparation;
- Annual financial report preparation and production;

- Business license issuance;
- Utility Billing (water, wastewater, and stormwater);
- Accounts receivable;
- Fixed asset management;
- Monitor grants;
- Monthly financial reporting;
- Payroll and benefits;
- Accounts payable and payroll;
- Process mail;
- Insurance administration;
- Provide regular and accurate financial reports to Council and staff;
- Maximize the City's investment income;
- Maintenance of financial and network software programs;
- Respond to citizen inquiries and provide customer service to the general public;
- Maintain intergovernmental relations.

## **Community Development**

The Community Development office includes the Community Development Director, Associate Planner, City Engineer, Building Official and Office Administrator-CDC. This office provides support for community development.

### Functions:

- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Ensure compliance with all laws, ordinances, and policies related to Community Development;
- Answer questions related to land use and building in the City
- Work with Planning Commission and Economic Development Committees.

## **Municipal Court**

The Municipal Court is administered by the City of Scappoose. The court is of limited jurisdiction, presiding over infractions, misdemeanors, and code violations. Court is in session every Wednesday.

### Functions:

- Holds traffic court & trials;
- Collects fines and forfeitures;
- Conducts research;
- Maintenance of court records;
- Reporting of monthly forfeitures to appropriate agencies;
- Monthly financial and intergovernmental reports;
- Responds to inquiries and provides customer service to the general public.

## **Police Department**

The Police Department is responsible for maintaining order and providing law enforcement services to the community. Staff includes a Police Chief, Lieutenant, Sergeants, Patrol Officers, Office Administrator-Police/Courts, Volunteer Reserve Officers and Volunteer Police Chaplains.

### Functions:

- Provide administration of patrol/ traffic investigations;
- Promote community involvement through public, private, and non-profit partnerships;
- Community oriented policing;
- Enforcement of Municipal Code;

- Monitoring of budget;
- Process payments and procure goods;
- Maintain department policies;
- Prepare monthly reports showing activity of the department;
- Respond to inquiries and provide customer service to the general public;
- Manages evidence;
- Presents information to the prosecutor's office for filing of criminal proceedings;
- Enforce traffic and criminal laws;
- Provide security to school and other community events;
- Investigates major and minor crimes;
- Maintain records and submit intergovernmental reports;
- Manage Reserve Program.

## **Public Works Department**

The Public Works Department is responsible for providing infrastructure operations and maintenance. Staff includes a Public Works Director, Utility Supervisor, Water Treatment Plant Supervisor, Wastewater Treatment Plant Supervisor, Plant Operators, Parks and Grounds Workers, Utility Workers and Assistant to Public Works Director.

### Functions:

- Maintain the city's transportation and utility infrastructure systems;
- Provide support to other departments;
- Identify funding for various projects from outside funding sources, i.e., grants/loans;
- Street overlay programs;
- Hydrant and meter replacement;
- Correct drainage problems;
- Catch basin cleaning program;
- Provide street sweeping service to City owned streets;
- Provide emergency assistance and repairs;
- Snow and ice removal of City owned streets;
- Maintenance of traffic signage;
- Water Quality monitoring and Community Annual Report;
- Maintain records and submit intergovernmental reports;
- Budget monitoring and preparation;
- Procure goods and services for the department;
- Provide support for community events;
- Utility meter reading and investigations of leak adjustments;
- Provide utility locate markings;
- Provide grounds maintenance at all City properties;
- Provide maintenance to all City parks;
- Verify right-of-way and City property boundaries;
- Utility locate service;
- Review development applications;
- Respond to citizen inquires and provide customer service to the general public.

# City of Scappoose Fund Structure and Description

The City's accounts are organized on the basis of funds, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

General Fund, Enterprise Funds, Special Revenue Funds and Debt Service Funds use a modified accrual basis of accounting for budgeting purposes. This means revenues are recognized when they become measurable and available. Expenditures are recognized when liabilities are incurred. Each fund's financial statements, which can be found in the City's Annual Financial Audit Report, are reported on a modified accrual basis.

**General Fund** – The General Fund is the general operating fund of the City. This fund reports all of the City's activities unless there is a compelling reason to report an activity in some other fund type.

Departments: Administration Department (10-100)  
Police Department (10-140)  
Parks Department (10-160)  
Planning Department (10-120)  
Municipal Court Department (10-150)  
Non-Departmental (10-999)

Funds: Unemployment Fund (87)  
Watts House Fund (62)

**Enterprise Funds** – Enterprise Funds are used to report any activity for which a fee is charged to external users for services. An Enterprise Fund should operate in such a way that revenues cover expenses with no transfers from outside funds to fund operations.

Funds: Stormwater Fund (26)  
Stormwater SDC Fund (28)  
Water Fund (40)  
Water SDC Fund (50)  
Wastewater Fund (41)  
Wastewater SDC Fund (55)

**Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance a particular function or activities of the City.

Funds: PEG Fund (61)  
Building Fund (13)  
Law Enforcement Fund (94)  
Recreation Reserve Fund (Pool) (15)  
Foot Path & Bicycle Trail Fund (25)  
Parks SDC Fund (35)  
Street Fund (20)  
Street SDC Fund (30)

**Debt Service Funds** – Debt Service Funds are used to set aside resources to meet current and future debt service requirements on general long-term debt obligations.

Funds: General Obligation Bond Debt Service Fund (45)

# City of Scappoose Budget Process Overview

## Overview

A budget is defined by Oregon State Law (Oregon Revised Statutes, Chapter 294), as a financial plan containing estimates of revenues and expenditures for a given period or purpose, such as the fiscal year. The City is required to budget all funds and for each fund to have a balanced budget.

The State of Oregon defines balanced budgets as one in which total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service, and any other requirements. Budgeting is critical to cities because it requires local governments to evaluate plans and establish priorities in relation to available financial resources. Also, under Oregon Revised Statutes (ORS), a legally adopted budget is necessary to establish and justify a given rate and or amount of property taxes to be levied on the property within the city.

## Budget Preparation

The municipal budget process is a challenging opportunity to allocate resources to meet community needs. It is through this annual effort that the budget becomes the single most important policy document produced by the City. Preparation of the budget begins in February, with projection of City reserves and revenues. At that time, Departments are asked to estimate expenditures for the remainder of the current year, and then submit a request for the coming year. The City Manager then meets with staff and others to review, revise, and propose a balanced budget for the upcoming fiscal year.

## Budget Adoption

The Budget Committee, composed of the City Council and an equal number of citizens, meets publicly to review the budget document as proposed by the City Manager. Public hearings are conducted to obtain public comment, and the Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented. The budget, as approved by the Budget Committee, is then published in the local newspaper in summary form, and the full document is made available for public inspection at City Hall and on our website at [www.scappoose.gov](http://www.scappoose.gov). Prior to June 30, an advertised public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. The City Council then discusses any remaining budgetary issues and formally adopts the budget by passage of a resolution.

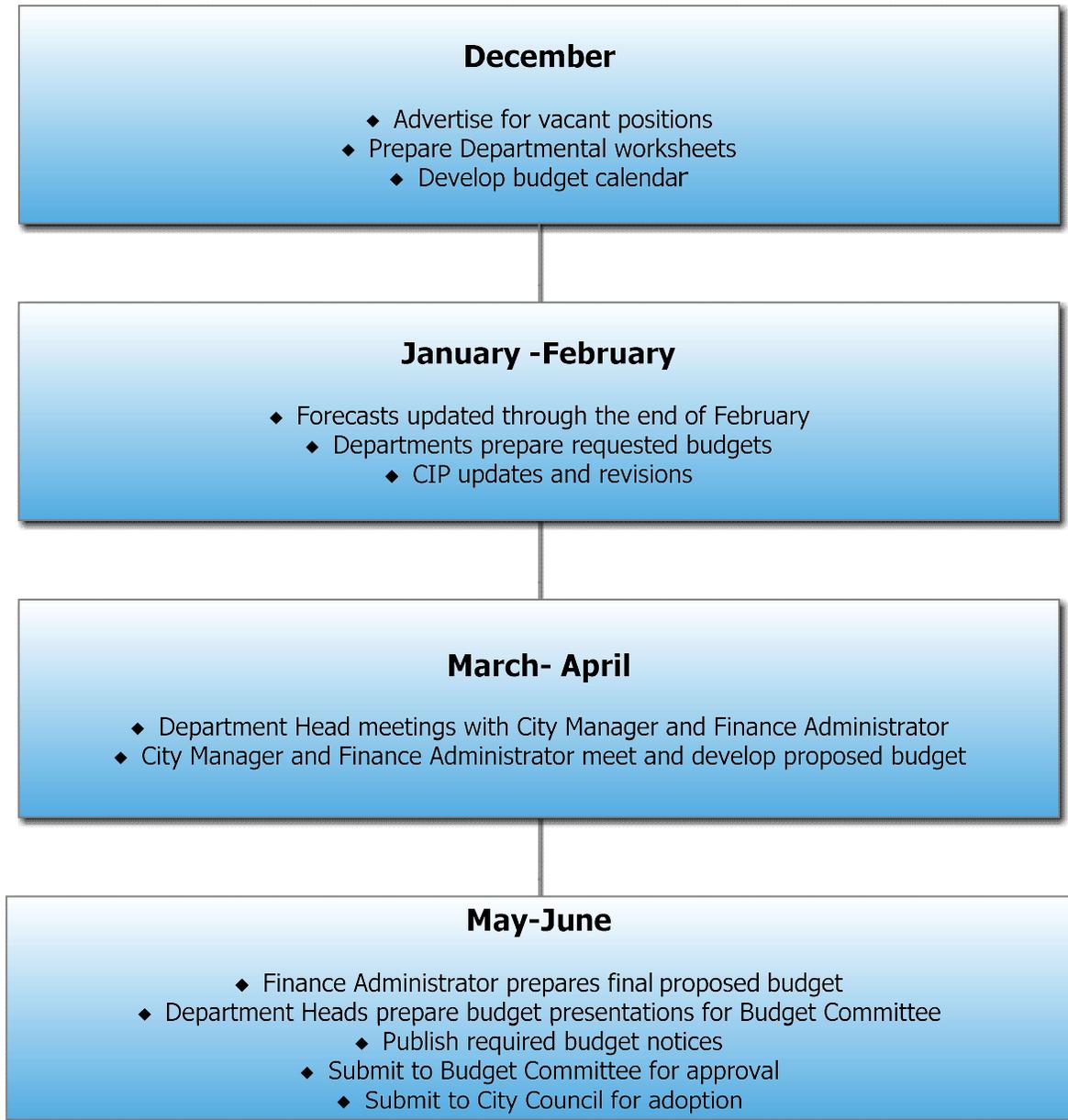
## Budget Changes After Adoption

After July 1, when local government is operating within the adopted budget for the current fiscal year, changes in appropriated expenditures are sometimes necessary. Appropriations may have to be decreased or increased. By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. There will be times, however, when the adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had not anticipated. In these cases, it is possible to use a Supplemental Budget to authorize expenditures or spend additional revenues in a current fiscal year. The City Council may adopt a Supplemental Budget at a regular public meeting if the expenditures are less than 10% of the Fund being adjusted. If the expenditures are more than 10% of the Fund, then the City Council must publish the proposed action and hold a public hearing.

## Annual Audit

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Scappoose was performed by Steve Tuchscherer, CPA, of Umpqua Valley Financial, for the fiscal year ending June 30, 2021. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

# City of Scappoose Budget Process



## Fiscal Year 2023-2024 Budget Calendar

Note: Budget always refers to both Regular and Urban Renewal

Action	Date
Appoint vacant Budget Committee Members	All Positions Filled
Goal Setting Session City Council Members	2/4/2023
Department Head Meetings	Tuesdays of each week
Budget Worksheets available for Department Heads	1/27/2023
Estimates for current Fiscal Year due	3/1/2023
Department Heads Requested Budgets Due	3/17/2023
Requested Budgets Reviewed by Finance Administrator	3/21/2023
Department Budgets Reviewed by City Manager and Finance Administrator	3/31/2023
Revised Requested Budgets Due to Finance Administrator	4/7/2023
Department Head Proposed Narrative Due to City Manager	4/12/2023
Finance Administrator Prepares Proposed Budget for City Manager Review	4/11/2023 to 4/21/2023
Prepare Budget Committee Hearing Notice for City Recorder to Publish	4/24/2023
Proposed Budgets available at City Hall	4/25/2023
Budget Committee Meets	5/10/2023
Budget Committee 2nd Meeting (if needed)	5/11/2023
Budget Committee 3rd Meeting (if needed)	5/16/2023
Finance Administrator Prepared Approved Budget	5/15/2023 to 6/2/2023
Prepare Budget Committee Hearing Notice for City Recorder to Publish	6/1/2023
Hold Budget Hearing	6/19/2023
Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	6/19/2023
Finance Administrator prepared Final Adopted Budget	6/20/2023
Submit Tax Certification Forms to the County Assessor's Office	7/6/2023

## 2023-2024 Budget Message

May 10, 2023

Dear Mayor, City Councilors and Budget Committee Members,

It is my pleasure to submit a balanced budget for Fiscal Year 2023-2024 to the City of Scappoose Budget Committee. This year's budget maintains funding for delivery of core City services and investments in crucial infrastructure needs to address both the age of City assets and the City's capacity to accommodate population and economic growth. Additionally, the budget includes funding for Council's 2023-2024 Goals – local economic development, community livability, public safety, improvements to the local park system and upgrades to aging infrastructure.

Before delving into the accomplishments of the past year and discussing important upcoming projects, I want to take a moment to recognize the City's outstanding staff. They are incredibly talented and committed to providing the best customer service possible to the community – even in the face of increasing demands without the benefit of significant increases in staffing.

This past year has been very memorable for the Community, City Council and City Staff. First, the City was the recipient of approximately \$1.6 million in COVID-related emergency funds, via the American Rescue Plan Act (ARPA). Council appropriated the funds to cover the cost of replacing water meters across the City, financially contributing to the purchase of an ambulance for the Scappoose Rural Fire District, support for the Columbia Economic Teams newly formed Small Business Resource Center, purchasing a new vehicle for the police department, personnel costs for the police department, funding contingency budget due to inflation for public works wastewater projects, replacement of an aged water main, and Habitat for Humanity's affordable housing project. These funds have been distributed to the applicable departments and neighboring agencies and projects are well underway.

Second, the City welcomed a new Mayor, for the first time in over a decade, and new members of Council. This new group has brought fresh ideas and energy with which to tackle ongoing and upcoming projects and set policy for the City.

Third, City Staff have remained incredibly busy and were able to address the day-to-day operations of the City while also achieving many of the goals identified by Council in FY 2022-2023 including:

- Continued implementation of the City's voluntary sidewalk repair program
- Continued and expanded communication outreach efforts through methods such as the City Newsletter, Facebook and Instagram. The City's Instagram reach is up 100%, the Facebook Reach is 88,616, and Facebook Page profile visits are up 91%
- Renovation of the Peace Candle
- Support of the Senior Center
- Adventure Festival
- Significant progress on the 50 Year Plan and Parks Master Plan Update
- Completion of the Stormwater Master Plan
- Expenditure of ARPA funds on key infrastructure projects
- Police Department Events such as the Halloween Drive-Thru, Donut Day and Coffee with a Cop
- Progress on Phase 1 of the Wastewater Treatment Plant upgrades

Looking forward to the new Fiscal Year, the proposed budget includes funding for many important projects, inclusive of both our core services and City Council's adopted goals. The City's local economic development needs will be addressed by supporting key objectives, beginning with support of the development of the Columbia Commerce Center. All major work has been completed for phases 3 and 4 of the project, which includes utilities and street improvements up to Ring-A-Ring Road, and final overlay paving is being completed for the Moore Road waterline. Other efforts will include a community branding effort and a partnership with Columbia River PUD to produce economic development marketing materials.

The City's goal of enhancing community livability will be addressed in significant part through the development of the City's 50 Year Plan. This project is a multi-year effort with several components. Thus far, the Economic Opportunities Analysis, an update to the City's Housing Needs Analysis and Buildable Lands Inventory and a City-wide visioning process have been completed. Future elements will include updates to the Comprehensive Plan and Comprehensive Plan Map; the possible rezone of lands within the City; and updates to the development code. Additional efforts aimed at improving the livability of the City will include continuation of the City's annual event, Adventure Festival, the continuation and enhancement of outreach to the community, and support of the Senior Center through the direct allocation of funds and staff time.

The City's focus on the continued safety of the community remains a top priority. The Police Department underwent a Best Practices Review by the City's insurer, CIS; this report includes an assessment of operations, personnel practices, and staffing levels as well as recommendations for improvements that are currently being implemented. The Department will also renew efforts focused on code enforcement operations and identifying new ways to increase outreach and presence within the community. Importantly, the budget includes the funding necessary for the continuation of a part time evidence technician position that was added last year using ARPA funds.

The City's goal of continuing to develop a vibrant park system will focus considerable time and effort on completing the ongoing comprehensive update to the City's Parks Master Plan. This project is taking a holistic look at existing parks, amenities and new park property the City has purchased in order to develop a prioritization list and capital improvement plan for City Staff to implement. The ongoing efforts to update the conceptual plan for the Grabhorn property will be closely tied to this process and will help inform the final outcome. Additional efforts around parks will include exploration of new funding mechanisms and ADA upgrades to existing parks.

Last but certainly not least, considerable time and effort will be expended on the City's effort to address aging infrastructure. Thanks to former Senator Betsy Johnson, the City received approximately \$14 million dollars for water and wastewater projects and is aggressively pursuing completion of those projects to meet the deadlines associated with the funding. These projects include, but are not limited to, updates to the wastewater treatment plant, a new basalt well, a new reservoir tank at the Keys Road Facility and upgrades to the Smith Road Pump Station. The City will also be issuing an RFP for a Facility Master Plan, updating transportation and wastewater system development charges and implementing sidewalk projects identified for funding by local fuel tax dollars.

In summary, this year's budget continues to maintain funding for core services, make strategic investments in City infrastructure and implement Council goals. I would like to recognize and thank the Mayor and Council for their leadership and support. This past year staff reached many key milestones and next year promises to be equally productive for the City.

Respectfully submitted,

Alexandra Rains, MPA  
Budget Officer  
City of Scappoose

# Scappoose

Scappoose is a small town nestled in the heart of a Pacific wonderland—surrounded by lush green forests, the majestic Columbia River, and panoramic views of the snowcapped Cascade Mountains. It is no secret why the Chinookan People made this unique place their home for centuries. Today, our community is distinguished by its balance of rural and urban living—we are proud of our independence and small-town personality, yet we value our closeness to neighboring cities and towns. Scappoose is friendly and welcoming, and we cherish the way we know, care about, and rely upon each other. We desire to preserve the harmonious qualities of our home as we anticipate change and look ahead to the future.

## Smart Growth

Inspired by our responsibility to tomorrow's generations, we pursue forward-thinking and sustainable solutions to grow mindfully while keeping in step with our environment. We strive for high-quality development and infrastructure, and to provide equal and affordable housing opportunities for all to live and raise a family.

## Lifelong Learning

We prize our exceptional schools and teachers that pass along our knowledge to future generations, instill our community with creative adaptability, and create cultural awareness and resilience. We aim to develop educational opportunities for all ages and ability levels as we strive to be a community that never stops thinking, learning, and doing.

## Sustainable Economy

We take pride in our locally owned businesses that add quality and character to our town, and we respect our abundant natural resources that have sustained our community for years. We can forge a path to a balanced, local economy by opening doors for entrepreneurs, clean industry, higher education and research. We seek sustainable, living-wage jobs and careers that support families and future generations.

## Connected Community

Safe and comfortable transportation is central to our quality of life. We value our local trails that offer world-class opportunities for walking and biking, and our scenic byways that connect us to greater Oregon. We will work to ensure better connectivity, safer commuting, modern transit, and equal opportunities for people to walk, bike, ride or drive. We aspire to be a pleasant and accessible town, and we encourage others to slow down, explore, and enjoy Scappoose.

## Caring Community

Peace and good health are essential to our town's growth and well-being. We value our community spaces and parks that support active living and civic engagement, and we cherish how we care for and rely upon each other. We strive to be aware and prepared, and to empower everyone to lend a hand when challenges arise. We aspire to be a neighborly community where anyone can safely and comfortably visit businesses and schools, enjoy the outdoors, and be at peace in their homes.

## Local Pride

Art and self-expression greatly enhance our cultural identity, and we value our local artists who cultivate pride in our community. We strive to preserve our unique cultural artifacts and foster education and the arts by promoting city beautification, cultural heritage projects, and public art. We treasure our heritage as a meeting place for Native Americans, and we hope to honor those who lived here in the past as we tell the story of Scappoose in the present.

## Passionate Stewardship

Our wild and scenic landscape is an extension of our community, and we treasure our beautiful setting that makes Scappoose a serene place to live. We are committed to nurturing and preserving our open spaces, natural habitats, and diverse ecosystems, and we will champion new opportunities for conservation and peaceful engagement with our environment. As stewards of our land, air, and water, we seek to protect this special place for generations to come.

## Prepared by the Scappoose Community Vision Committee

Kirk Pierce, Meris Brown, Veronica Reeves, Zachary Hilleson  
Brandon Lesowske, Derrick Vargason, Holly Beaulac, Natalie Sanders, Nicole Ferreira, Paulette Lichatowich, Tom Morse  
Michael Sykes, Nicholas Sund

## Adopted August 1, 2016 by the Scappoose City Council

Scott Burge, Jeff Erickson, Barb Hayden, Jason Meshell, Joel Haugen, Mark Reed, Rich Riffle

## The Scappoose City Council adopts the following goals to support our vision statement.

Develop a Vibrant and Diverse Local Economy	Enhance Community Livability	Create a Safe City with Visible Public Safety Presence	Develop a Diverse and Accessible Park System for People of all Abilities	Address Aging Infrastructure
<p style="text-align: center;">OBJECTIVES</p> <p>Identify a process for community branding, prepare a scope of work and request for proposals (RFP)</p> <p>Support and monitor development of the Columbia Commerce Center</p> <p>Work with partners and small business to develop robust economic development marketing</p>	<p style="text-align: center;">OBJECTIVES</p> <p>Continue development of the 50 Year Plan</p> <p>Promote community events to increase attendance (Adventure Fest)</p> <p>Establish a relationship with the Grande Ronde Tribe</p> <p>Continue community events and outreach and track the outreach impact</p>	<p style="text-align: center;">OBJECTIVES</p> <p>Complete the Operational Needs Analysis and prioritize the recommendations to support sufficient staffing for Police Department</p> <p>Increase code enforcement operations</p> <p>Fund increased community engagement and outreach for public safety</p>	<p style="text-align: center;">OBJECTIVES</p> <p>Update the Parks and Recreation Master Plan, prioritize projects and pursue funding for priority projects</p> <p>Peace Candle – protect and restore, update the Welcome sign</p> <p>Create a funding mechanism for park maintenance and development</p> <p>Prioritize upgrades for existing parks to current ADA standards and fund improvements</p>	<p style="text-align: center;">OBJECTIVES</p> <p>Define a process and costs to complete a City Facility Master Plan</p> <p>Capacity Upgrade for wastewater treatment facilities</p> <p>Update TSP and transportation SDC's</p> <p>Complete ARPA funded infrastructure projects</p> <p>Implement projects identified for funding by fuel tax dollars</p>

## City of Scappoose Financial Policies

The financial integrity of our City government is of utmost importance. City government is accountable to its citizens for the use of public dollars. Resources should be used wisely to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs.

Written, adopted financial policies have many benefits, such as assisting the Council and City Manager in the financial management of the City, saving time and energy when discussing financial matters, generating public confidence, and providing continuity over time as Council and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness to accomplish the City Council's goals and objectives.

In addition, the City as an institution has multiple partners, including citizens, taxpayers, businesses, employees, and other governments. As a major institutional, economic, and service force in the region, it is important that the City strengthen its relationships with its partners by adopting clear and comprehensive financial policies.

The goals of the following fiscal policies are as follows:

- To enhance City Council's policy-making ability by providing accurate information on program and operating costs.
- To assist sound management of City government by providing accurate and timely information on current and anticipated financial conditions.
- To provide sound principles to guide important decisions of the Council, Budget Committee and management which have significant fiscal impact.
- To employ revenue policies, which prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly and provide adequate funds to operate desired programs.
- To make sure an equitable fee structure is developed to assure continued services.
- To provide and maintain essential public facilities, utilities, and capital equipment.
- To protect and enhance the City's credit rating.
- To ensure that all surplus cash is prudently invested in accordance with the investment policy adopted by the Scappoose City Council to protect City funds and realize a reasonable rate of return

## Budget Policies

The City will live within its means. There must be a balance between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

## **Balanced Operating Budget**

The City shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated contingencies to support ongoing operations. Any year end operating surpluses will revert to fund balances for use in maintaining contingency reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

## **Budget Document**

City staff works from January through May to compile the proposed budget. The individual Department Heads draft departmental material & services and capital outlay figures. The Finance Administrator prepares personal services, debt services and transfers. Capital projects expenditures planned during the fiscal year are incorporated into the budget. With input from individual Department Heads, the City Manager writes department narratives. The Finance Administrator compiles the budget document.

The initial draft is reviewed by the City Manager, who directs any changes needed to balance the budget. The City Manager makes sure the budget document is consistent with Council goals, priorities, and policies. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide staff the resources necessary to accomplish City Council determined service levels. The Budget Officer shall annually prepare and present a proposed operating budget to the Budget Committee no later than May 30 of each year; and the City Council will adopt said budget no later than June 30 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council. The City's annual budget will be presented by fund, with a logical breakdown of programs and expenditures. A separate line item budget printout will also be presented for discussion and review by the Budget Committee and City Council. The budget will focus on policy issues and will summarize expenditures at the Personnel, Materials and Services, Capital, Debt Service, and Interfund Transfer levels. Where practical, the City's annual budget will include performance goals for the upcoming year and performance measures for the past year.

## **Budget Control and Accountability**

All contracts for capital expenditures estimated to cost more than \$50,000 in a calendar year must be approved by City Council. All public contracts for capital expenditures estimated to cost \$50,000 or less in a calendar year may be entered into by the City Manager or designee without Council approval. All public contracts for non-capital expenditures estimated to cost more than \$30,000 in a calendar year must be approved by City Council. All public contracts for non-capital expenditures estimated to cost \$30,000 or less in a calendar year may be entered into by the City Manager or designee without Council approval.

## **Budget Changes after Adoption**

Oregon law requires all City funds to be appropriated. Appropriations may be changed during the fiscal year, within the limitations imposed by budget law. City staff monitors actual events and recommends changes as needed. The City Council makes changes by resolution transfers or supplemental budgets.

A resolution transfer decreases an existing appropriation and increases another by the same amount. A supplemental budget typically creates a new appropriation, funded by increased revenues. Supplemental budgets are used for occurrences or conditions which were not known at the time the budget was prepared which require a change in financial planning. Supplemental budgets require a public hearing; resolution transfers do not. Department Heads may amend their budgets for individual accounts without Council approval so long as appropriations at the legal level of control are not changed.

### **City Funds (excluding Cogeneration Fund)**

- Acquisition of buildings, improvements, machinery, and equipment with a cost of \$5,000 or more, and a life expectancy of three or more years.
- Vehicles or licensed rolling stock, regardless of cost or life expectancy.
- Land, regardless of cost or life expectancy.
- Infrastructure, including mass assets such as street lights, with a cost of \$5,000 or more, regardless of life expectancy.

### **Cogeneration Fund**

- Acquisition of buildings, improvements, machinery, and equipment with a cost of \$10,000 or more, and a life expectancy of three or more years.
- Vehicles or licensed rolling stock, regardless of cost or life expectancy.
- Land, regardless of cost or life expectancy.
- Infrastructure, including mass assets, with a cost of \$20,000 or more, regardless of life expectancy.

### **Capital and Equipment**

A five-year Capital Improvement Program shall be prepared and updated each year. The operating impact of each project shall be identified and incorporated into annual operating budgets. Capital assets shall be purchased and maintained on a regular schedule. Within legal limits and the constraints of operating budgets, debt shall be issued for the purchase of capital assets, including major renovations. The annual budget will provide for adequate maintenance and replacement of capital assets.

### **Enterprise Funds**

- The Enterprise Funds shall be supported by their own rates and not subsidized by the General Fund.
- The Enterprise Funds will pay their share of overhead services provided by the Administrative Service funds.
- Capital improvement in the enterprise funds will be funded from utility rates unless otherwise approved by the City Council.

### **Interfund Advances and Transfers**

City funds may borrow from one another. Interfund advances use cash temporarily idle in one fund to provide cash flow for a specific purpose in another fund. Interfund loans are repaid on a set schedule. Transfers move resources between funds with no expectation of repayment.

### **Internal Service Funds**

Sufficient charges and rate schedules shall be levied to support operations of the Internal Service Funds. No trend of operating deficits shall be allowed. Services shall be scaled to the level of support available from charges.

### **Contingency Reserves Policy**

Contingency Reserve will be budgeted annually to provide for unanticipated expenditures of a nonrecurring nature, unexpected operational changes, legislative impacts, and unexpected increases in costs and to avoid the need for service level reductions in the event an economic downturn causes revenues to come in lower than budgeted.

### **General Fund Reserves**

The City will annually appropriate a contingency reserve balance in the General Fund of at least 20% of the annual General Fund operating budget. If Council authorizes expenditure of contingency reserves for any purpose identified in the previous section, which causes reserve balances to fall below 20%, reserves must begin to be restored in the fiscal year following their use.

### **Enterprise Fund Reserves**

The City will annually appropriate a contingency reserve balance in the Water, Wastewater and Storm Water funds. The City may use the recommended contingency reserve percentage found in the most recent rate study.

### **Special Revenue Funds**

The City will annually appropriate a contingency reserve balance in other funds receiving property tax support at a minimum level of 10% (to be determined by Council) of the annual operating budget. Special revenue funds will be evaluated individually based on the type of service, potential for unexpected expenditures and purpose of the fund to determine the appropriate contingency reserve. There may be some funds that require no contingency reserve.

## **Revenue Policy**

In the City of Scappoose fiscal system, the monitoring and control of revenues is a primary concern. To accomplish this, revenues are monitored on a continuous basis to ensure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors, which directly and indirectly affect the level of revenue collections, is an important part of the City's revenue policy.

### **Revenue Policy Goals**

- A diversified yet stable revenue system will be utilized by the City to protect it from possible short-term fluctuations in any of its revenue sources.
- The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help insure a balanced budget.
- Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated City services.
- The City will follow an aggressive policy of enforcement of revenue regulations and collection of revenues.

### **Specific Revenue Policies**

- All revenue forecasts shall be conservative.
- To the extent possible, current operations will be funded by current revenues.
- The use of unencumbered prior period balances for operations shall be scrutinized and carefully limited in all funds.
- The various sources of revenue shall be monitored to ensure that rates are adequate and equitable, and each source is maximized.
- The City will pursue federal, state, and private grants but will carefully review financial support of these programs in areas that require commitments, which continue beyond funding availability.
- It is the policy of the City to charge fees for services where such an approach is permissible, and where a limited and specific group of beneficiaries who can pay such charges is identifiable.
- The City will continuously seek new revenues and pursue diverse support, so as to limit the dependence on one or only a few sources.
- A diversified and stable revenue system will be maintained to shelter the government from short-term fluctuations in any particular revenue source.
- One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.
- Monthly reports, comparing actual revenues to budgeted revenues, will be prepared by the Finance Administrator, and presented to the City Manager and all Department Heads. These reports can also be requested at any time during the month.
- New and expanded unrestricted revenue streams should be first applied to support existing programs prior to funding new or expanded programs.

- All City funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible, in that order. One hundred percent of all idle cash will be continuously invested.

### **Cogeneration Revenues**

The City Council will set forth a plan for use of Cogeneration revenues that may be separate from the above-mentioned policies. As revenue amounts change over time, Council will determine whether Cogeneration Revenue appropriations should be modified or changed.

## **Fee Policy**

As a home rule municipality, the City of Scappoose has the ability to determine the extent to which fees should be used to fund City facilities, infrastructure, and services. This Policy sets forth principles for identifying the kinds of services for which fees could appropriately be imposed by the City, methods for calculating the percentage of costs to be recovered by such fees, and the manner in which the fees should be allocated among individual fee payers.

### **Ongoing Review**

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. Fees will be increased on a yearly basis by the Consumer Price Index for Urban areas (CPI-U) or the Engineering News Record's (ENR) 20 city average Construction Cost Index (CCI). A full review of all fees will be conducted at least every five years to ensure fees are equitable and consistent with the cost of providing the service.

### **User Fee Cost Recovery Levels**

In setting user fees and cost recovery levels, the following factors will be considered:

- Community-wide versus special benefit.  
The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.
- Service recipient versus service driver.  
After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the primary beneficiary of the City's development review efforts is, in fact, the community rather than the applicant. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.
- Effect of pricing on the demand for services.  
The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.
- Feasibility of collection and recovery.  
Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

## **General Concepts Regarding the Use of Service Charges**

The following general concepts will be used in developing and implementing service charges:

- Revenues should not exceed the reasonable cost of providing the service.
- The City will maximize utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. User fees will be reviewed each year to ensure that related costs are recovered in accordance with City Council policy.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.
- The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

## **Factors Favoring Low Cost Recovery Levels**

Very low cost recovery levels are appropriate under the following circumstances:

- There is no intended relationship between the amount paid and the benefit received. Almost all social service and public safety programs fall into this category as it is expected that one group will subsidize another.
- Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
- There is no intent to limit the use of (or entitlement to) the service. Again, most social service programs fit into this category as well as many public safety emergency response services. Access to neighborhood and community parks would also fit into this category.
- The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services fall into this category.
- Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified and, as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category.

## **Factors Favoring High Cost Recovery Levels**

The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

- The service is similar to services provided through the private sector.
- Other private or public sector alternatives could or do exist for the delivery of the service.
- For equity or demand management purposes, it is intended that there is a direct relationship between the amount paid and the level and cost of the service received.
- The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
- The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

## **Low Cost - Recovery Services**

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general purpose revenues, not user fees:

- Delivering public safety/emergency response services such as police patrol services and fire suppression.
- Maintaining and developing public facilities that are provided on a uniform, community-wide basis such as streets, parks, and general purpose buildings.
- Providing social service programs and economic development activities.
- Recreation Programs.

### **Development Review Programs – Example of High Cost Recovery and Methodology**

Services provided under this category include:

- Planning (planned development permits, tentative tract and parcel maps, rezoning, general plan amendments, variances, use permits).
- Engineering (public improvement plan checks, inspections, subdivision requirements, and encroachments).

The following cost recovery policies apply to the development review programs:

- Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100%. Exceptions to this standard include planning services, as this review process is clearly intended to serve the broader community as well as the applicant; appeals, where no fee is charged; and environmental impact reports, where the goal is full recovery.
- In charging high cost recovery levels, the City needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost".
- Comparability with other communities.

Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:

- They reflect the "market" for these fees and can assist in assessing the reasonableness of the City of Scappoose's fees.
- If prudently analyzed, they can serve as a benchmark for how cost-effectively the City of Scappoose provides its services.
- Fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels.

In setting user fees, the City will consider fees charged by other agencies in accordance with the following criteria:

- What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
- What costs have been considered in computing the fees?
- When was the last time that their fees were comprehensively evaluated?
- What level of service do they provide compared with our service or performance standards?
- Is their rate structure significantly different than ours and what is it intended to achieve?

These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

### **Enterprise Fund Rates**

- The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: Water, Wastewater and Storm Water.
- The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.
- Upon review of utility rates, Council will set rates through the required public process and adopt any changes to the rate structure for the City's enterprise funds by ordinance.
- The City will review Systems Development Charges on a regular basis.

## Internal Controls

### Introduction:

Historically, internal controls relied heavily on segregation of duties, which continues to be the heart of establishing good internal controls; however, around 1985, the accounting profession broadened the definition of internal controls to include establishing a control environment, risk assessment, the flow of information and communication, and monitoring.

**Control Environment:** The internal control environment starts at the top of any organization. Ethical behavior and management integrity set the tone to establish the organization's culture. The City of Scappoose makes every effort to stress financial accountability to all employees. The City takes great pride in financial management and strives to continue maintaining effective internal controls, consistent with professional standards and practices. In the past, management decentralized financial accountability and responsibility to a certain extent, but we continue to monitor financial transactions and controls, which are explained in more detail below.

**Risk Assessment:** Risk assessment is primarily handled by the City Manager, although all supervisors and department heads need to be aware of potential for fraud.

**Control Activities:** As explained previously, this is the historical center of internal controls. The following are examples of City of Scappoose policies and procedures that have been established to maintain internal control:

### Purchasing and Accounts Payable

- No invoice is paid without a Department Head approval, or their designee if they are on vacation.
- The City Manager authorizes all invoices. The Finance Administrator then approves all invoices for accurate account codes, vendor, and dollar amounts.
- Only the Finance Administrator may set up new vendors.
- Pre-printed and numbered accounts payable check stock is stored in a locked cabinet and all checks require two signatures from any combination of the following positions: City Manager, City Recorder, Mayor or Council President.
- The Finance Administrator will keep a separate record of all checks issued.

### Human Resources and Payroll

- Each Personnel Action Form, establishing an employee's wages and budget account numbers, are signed by the City Manager, and processed by the Finance Administrator. A copy is then given to the City Recorder for the employee's personal file.
- Pre-printed and numbered payroll check stock is stored in a locked cabinet and all checks require two signatures from any combination of the following positions: City Manager, City Recorder, Mayor or Council President.
- Also affecting payroll is the number of direct deposit checks. The direct deposit check count must be documented in the check signing process to balance automatic signatures with the number of payroll checks.
- The Finance Administrator will keep a separate record of all checks issued.

### Cash Receipts and Accounts Receivable

- Each satellite operation has been given financial procedures to follow for cash and credit card receipting.
- Satellite operations bring their deposits to City Hall for bank depositing daily.
- The bank deposit is prepared by the Office Administrator-Finance or designee.
- The deposit is re-counted with the Office Administrator-Finance or designee present and the deposit is then placed in a tamper resistant bank approved bag and taken to the depository.
- The cash receipt records are reviewed by the Finance Administrator.
- The Finance Administrator compares the actual bank deposit slips received from the bank to the General Ledger Cash Receipts Posting.
- During the above verification process, the Finance Administrator reviews each general operating and escrow account receipt along with the revenue account coding. If any questions arise or bank deposit errors occur, the

Office Administrator-Finance who prepared the deposit is contacted for problem resolution.

## **Bank and Investment Reconciliations**

- The bank accounts are reconciled monthly by the Finance Administrator who does not have check signing authority.
- Canceled checks are not provided to the City although a CD of their images is received each month and stored until the audit is complete for the fiscal year. Those CDs are viewed upon receipt by the Finance Administrator and compared to the separate list kept of all checks issued.
- Voided checks must be given directly to the Finance Administrator.
- The Finance Administrator reviews and initials each monthly bank reconciliation, questioning any items that are not adequately annotated or that are unique.
- The Local Government Investment Pool accounts are reconciled monthly by the Finance Administrator.

## **General Ledger**

- Each asset and liability account on the City's general ledger is reconciled monthly with back-up work papers kept in a monthly general ledger file.
- The general ledger is closed monthly, usually balanced by the third week of the following month.
- All General Ledger reports, bank statements and journal entries, along with details to justify the entry are kept by the Finance Administrator.

## **Budget**

The City Manager, with the assistance of the Finance Administrator and Department Heads, requires all over-budget amounts to be adequately explained.

## **Audits**

The City undergoes a yearly audit as required by ORS 297.425. As part of governmental auditing standards, the auditor must review and test the City's internal controls and issue a separate opinion on the City's internal controls. The City has always received "clean" opinions on our financial report and on the auditor's internal control report. The audit involves a limited number of surprise cash counts each year. The auditor verifies sequential use of check numbers in each bank account.

**Flow of Information and Communication:** Accessibility of financial information to all levels of the organization help to ensure correct and complete recording of financial transactions. Each night the Cash Receipts are posted into the General Ledger. Each day invoices are put into purchase order status waiting approval. Department Heads can at any time request printed financial reports detailing revenue and expenses compared to adopted budgeted amounts.

**Monitoring:** Monitoring activities are primarily following up on situations or transactions that come to the Finance Department that are irregular. By backtracking with operating departments on small, possibly insignificant issues, operating department employees realize that the City operates with tight controls. This helps to establish the level at which the operating department employees should expect the Finance Department to monitor financial transactions.

# City of Scappoose Investment Policy

## **Section 1. Purpose:**

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City Manager. Scappoose has a population of 8,058.

The average monthly balance of funds invested in the City's general portfolio, excluding proceeds from bond issues, is approximately \$1 - 10 million. The highest balances in the portfolio occur between November and January after property taxes are collected.

The purpose of this Investment Policy is to establish the investment objectives, delegation of authority, standards of prudence, eligible investments and transactions, internal controls, reporting requirements, and safekeeping and custodial procedures necessary for the prudent management and investment of the funds of the City of Scappoose.

## **Section 2. Scope**

This policy applies to the City's investment of financial assets from all funds except for funds held in trust for the Pension Portfolio and deferred compensation funds for the Employees of the City which have separate rules. In addition, funds held by trustees or fiscal agents are excluded from these rules; however, all funds are subject to regulations established by the State of Oregon.

## **Section 3. Objectives**

The City's principal investment objectives are:

- 3.1 Preservation of capital and protection of investment principal.
- 3.2 Conformance with federal, state, and other legal requirements.
- 3.3 Maintenance of sufficient liquidity to meet operating requirements that are reasonably anticipated.
- 3.4 Diversification to avoid incurring unreasonable risks regarding specific security types or individual financial institutions.
- 3.5 Attainment of a market value rate of return throughout budgetary and economic cycles.

## **Section 4. Delegation of Authority**

- 4.1 The ultimate responsibility and authority for the investment of City funds resides with the City Council. The City hereby designates the City Manager as the Investment Officer for the City's funds. The Investment Officer shall invest City funds in accordance with ORS Chapter 294, Public Financial Administration, and with this Investment Policy. This Policy shall constitute a "written order" from City Council per ORS 294.035. The Investment Officer may further delegate the authority to invest City funds to City Finance personnel.

- 4.2 Subject to required procurement procedures, the City may engage the support services of outside professionals in regard to its financial program, so long as it can be demonstrated or anticipated that these services produce a net financial advantage or necessary financial protection of the City's resources. External service providers shall be subject to Oregon Revised Statutes and the provisions of this Investment Policy.
- 4.3 In order to optimize total return through active portfolio management, resources shall be allocated to the cash management program. This commitment of resources shall include financial and staffing considerations.

**Section 5. Prudence and Indemnification**

- 5.1 The standard of prudence to be used by the Investment Officer, in the context of managing the overall portfolio is the prudent investor rule which states: *Investments will be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.*
- 5.2 The City's Investment Officer (ORS 294.004 (2)) and staff acting in accordance with this Investment Policy, written procedures, and Oregon Revised Statutes 294.035 and 294.040 and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price change or other loss in accordance with ORS 294.047.

**Section 6. Safekeeping and Custody**

Securities purchased by the City shall be held in a segregated account for the City's benefit by a third party financial institution serving as safekeeping and custody agent. The safekeeping agent shall issue a monthly statement to the City listing the specific investments held, issuer, coupon, maturity, CUSIP number, and other pertinent information. For each transaction, the broker or securities dealer shall issue a confirmation ticket to the City listing the specific instrument, issue, rating, coupon, maturity, CUSIP number, purchase or sale price, yield, transaction date, and other pertinent information.

**Section 7. Accounting Method**

The City shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP). The accounting principles are those contained in the pronouncements of authoritative bodies including but not necessarily limited to, the Governmental Accounting Standards Board (GASB); the American Institute of Certified Public Accountants (AICPA); and the Financial Accounting Standards Board (FASB).

**Section 8. Internal Controls**

The Investment Officer shall maintain a system of written internal controls which shall be reviewed and tested by the independent auditor at least annually or upon any extraordinary event, i.e., turnover of key personnel, the discovery of any inappropriate activity.

**Section 9. Reporting Requirements**

The Investment Officer will provide periodic reports to City Council (or designated sub-committee) showing the make-up of the investment portfolio and average interest rate as well as the monthly interest rate earned by the Local Government Investment Pool. The reports will be used to ensure adequate portfolio diversification, both by type and maturity dates. A monthly cash flow projection will be used to ensure portfolio maturities coincide with projected cash flow needs.

**Section 10. Investment Policy Adoption**

This Investment Policy will be formally adopted by the City Council. If investments exceeding a maturity of eighteen months are contemplated, further review and comment by the Oregon Short-Term Fund Board will be sought; and thereafter this policy will be readopted annually if there are changes.

**Section 11. Qualified Institutions**

11.1 The City shall maintain a list of all authorized financial institutions and dealers that are approved for investment purposes. Any firm is eligible to make an application to the Investment Officer and upon due consideration and approval, will be added to the list. Additions and deletions to the list will be made at the City's discretion. All qualified institutions shall provide evidence of insurance covering invested City funds. Such insurance may include FDIC, F.S.L.I.C. and S.I.P.C. Further, there should be in place, proof as to all the necessary credentials and licenses held by employees of the brokers/dealers who will have contact with the City of Scappoose as specified by, but not necessarily limited to, the National Association of Securities Dealers (NASD), Securities and Exchange Commission (SEC), etc.

11.2 Securities dealers not affiliated with a bank shall be required to have an office located in Oregon.

**Section 12. Investment Maturity**

12.1 Maturity limitation will depend upon whether the funds being invested are considered short-term or long-term funds. All funds will be considered short term, and limited to maturities not exceeding 12 months, *except those reserved for* capital projects, funded depreciation, funds held for debt retirement, claims reserves and endowment funds. Funds reserved for these specific purposes will be limited to maturities not exceeding 18 months.

12.2 Investment maturities shall be scheduled to coincide with projected cash needs and following maturity guidelines:

Less than 30 days	10%
Less than 1 year	75%
Less than 18 months	100%

**Section 13. Portfolio Diversification**

13.1 All investments of the City shall be made in accordance with Oregon Revised Statutes: ORS 294.035 (Investment of surplus funds of political subdivision; approved investments), ORS 294.040 (Restriction of investments funds under ORS 294.035), ORS 294.135 (Investment maturity dates), ORS 294.145 (Prohibited conduct for Investment Officer including not committing to invest funds or sell securities more than 14 business days prior to the anticipated date of settlement), ORS 294.805 to 294.895 (Local Government Investment Pool). Any revisions or extensions of these sections of the ORS shall be assumed to be part of this Investment Policy immediately upon being enacted.

- 13.2 The City will diversify the investment portfolio whenever possible to avoid incurring unreasonable risks, both credit and interest rate risk, inherent in overinvesting in specific instruments, individual financial institutions, or maturities.

<u>Instrument Diversification:</u>	<u>Maximum % of Portfolio*</u>
U.S. Treasury Obligations	100%
Federal Instrumentality Securities	100%
Commercial Paper and Corporate Indebtedness	35%
Bankers Acceptances	25%
Local Government Investment Pool (Up to Statutory Limit)	100%
Time Certificates of Deposit	25%
Repurchase Agreements	100%
Obligations of the States of OR, CA, ID, WA	25%

*\*As determined on the settlement date.*

**Section 14. Competitive Transactions**

The Investment Officer will obtain quotes before purchasing or selling an investment. The Investment Officer will select the quote, which provides the highest rate of return within the maturity required and within the parameters of this policy.

**Section 15. Monitoring, Adjusting and Evaluating the Portfolio**

The Investment Officer will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments and will adjust the portfolio accordingly.

**Section 16. List of Authorized Investments**

- 16.1 U.S. Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips with maturities not exceeding seven years from the date of purchase.
- 16.2 Federal Instrumentality Securities: Debentures, discount notes, callable securities and stripped principal or coupons with final maturities not exceeding seven years from the date of purchase issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), Student Loan Marketing Association (SLMA), Resolution Funding Corporation (RFCORP), Financing Corporation (FICO), and Tennessee Valley Authority (TVA).
- 16.3 Commercial Paper is issued by a commercial, industrial, or utility business or issued by or on behalf of a financial institution with maturities not exceeding 270 days from the date of purchase. Commercial paper must be rated at least A-1 by Standard and Poor's, or P-1 by Moody's, or F-1 by Fitch at the time of purchase by each service which rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A by Standard and Poor's, or A by Moody's, or A by Fitch. Ownership of commercial paper and corporate bonds shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.
- 16.4 Corporate Bonds are issued by a commercial, industrial, or utility business or issued by or on behalf of a financial institution with final maturities not exceeding seven years from the date of purchase.

Authorized corporate bonds shall be limited to obligations of United States dollar denominated corporations organized and operating within the United States. The debt must be rated at least AA by Standard and Poor's, or AA by Moody's, or AA by Fitch. Ownership of corporate bonds and commercial paper shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.

- 16.5 Bankers Acceptances which are, (a) guaranteed by and carried on the books of a financial institution located and licensed to do banking business in the State of Oregon; or a financial institution located in the States of California, Idaho or Washington that is wholly owned by a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon. (b) Bankers' acceptances shall be eligible for discount by the Federal Reserve System; and (c) the institution issuing a letter of credit shall have a short term rating of at least A-1 by Standard and Poor's or P-1 by Moody's, or F-1 by Fitch. Maturities shall be limited to 180 days from the date of purchase and ownership of banker's acceptances shall not exceed twenty-five percent of the portfolio, with no more than ten percent of the portfolio held in any one issuer.
- 16.6 State of Oregon Local Government Investment Pool is organized pursuant to ORS 294.805 through 294.895. Participation in the Pool shall not exceed the maximum limit annually set by ORS 294.810, which as of February 2008, was \$41,401,967. This limit may temporarily be exceeded by local governments for 10 business days due to pass-through funds.
- 16.7 Time Deposit Open Accounts, Certificates of Deposit, and Savings Accounts in insured institutions as defined in ORS 706.008 that are located and licensed to do banking business in the State of Oregon. Certificates of Deposit that are purchased in amounts exceeding Federal Insurance may only be purchased from well capitalized financial institutions.

Certificates of deposit that are purchased by the City shall be FDIC insured or collateralized through the state collateral pool in accordance with ORS 295.015 and ORS 295.018. Ownership of time certificates of deposit shall be limited to twenty-five percent of the portfolio, with no more than five percent with any one financial institution at the time of purchase, and maturities shall not exceed 18 months.

- 16.8 Repurchase Agreements with maturities of 90 days or less collateralized by U.S. Treasury securities with the maturity of the collateral not exceeding seven years.

Repurchase Agreements shall be entered into only with:

16.81.1 City approved Primary Dealers reporting to the Market Reports division of the Federal Reserve Bank of New York; or

16.8.2 City approved depository banks, which have a Sheshunoff Public Peer Group Rating of 30 or better in the most recent publication of Sheschunoff Bank Quarterly.

16.8.3 Primary Dealers approved as counterparties shall have a short term rating of at least A-1 or the equivalent, and a long term rating of at least A or the equivalent. The Investment Officer shall maintain a copy of the City's approved Master Repurchase Agreement.

- 16.9 Obligations of the States of Oregon, California, Idaho, and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no

default in payment of either the principal or the interest of obligations of the issuing entity within five years preceding investment, ORS 294.040. Ownership of such obligations shall be limited to 25% (twenty-five) percent of the portfolio, with no more than 10% (ten) percent of the portfolio held in any one issuer. Maturities for these obligations shall not exceed 7 (seven) years.

- 16.10 As of this date of this Policy, all of the above securities, deposits and transactions have been approved by the State Treasurer pursuant to ORS 294.046.

## **Section 17. Glossary of Terms**

- 17.1 **Accrued Interest:** The interest accumulated on a security since the issue date or since the last coupon payment. The buyer of the security pays the market price plus accrued interest.
- 17.2 **Arbitrage:** Affecting sales and purchases simultaneously in the same or related securities to take advantage of market inefficiency.
- 17.3 **Basis Point:** One-hundredth of 1 percent. One hundred basis points equal 1 percent.
- 17.4 **Bear Market:** A period of generally pessimistic attitudes and declining market prices. Compare Bull Market.
- 17.5 **Bond:** An interest-bearing security issued by a corporation, government, governmental agency, or other body. It is a form of debt with an interest rate, maturity, and face value, and it is usually secured by specific assets. Most bonds have a maturity of greater than one year and generally pay interest semiannually. See Debenture.
- 17.6 **Bond Anticipation Notes (BANs):** Short-term notes sold by states and municipalities to obtain interim financing for projects that will eventually be financed by the sale of bonds.
- 17.7 **Bond Discount:** The difference between a bond's face value and a selling price, when the selling price is lower than the face value.
- 17.8 **Broker:** An intermediary who brings buyers and sellers together and handles their orders, generally charging a commission for this service. In contrast to a principal or a dealer, the broker does not own or take a position in securities.
- 17.9 **Bull Market:** A period of generally optimistic attitudes and increasing market prices. Compare Bear Market.
- 17.10 **Buyer's Market:** A market in which supply is greater than demand, giving buyers an advantage.
- 17.11 **Call:** An option to buy a specific asset at a certain price within a certain period of time.
- 17.12 **Callable:** A bond or preferred stock that may be redeemed by the issuer before maturity for a call price specified at the time of issuance.
- 17.13 **Call Date:** The date before maturity on which a bond may be redeemed at the option of the issuer.
- 17.14 **Collateral:** Securities or other property that a borrower pledges as security for the repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

- 17.15 **Commercial Paper:** Short-term, unsecured, negotiable promissory notes issued by businesses.
- 17.16 **Commission:** Broker's or agent's fee for purchasing or selling securities for a client.
- 17.17 **Coupon Rate:** The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.
- 17.18 **Coupon Yield:** The annual interest rate of a bond divided by the bond's face value and stated as a percentage. This usually is not equal to the bond's current yield or its yield to maturity.
- 17.19 **Current Maturity:** The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.
- 17.20 **Current Yield:** The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.
- 17.21 **CUSIP:** The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.
- 17.22 **Dealer:** An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory. The dealer's profit is determined by the difference between the price paid and the price received.
- 17.23 **Delivery:** Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.
- 17.24 **Discount:** The reduction in the price of a security; the difference between its selling price and its face value at maturity. A security may sell below face value in return of such things as prompt payment and quantity purchase. "At a discount" refers to a security selling at less than the face value, as opposed to "at a premium", when it sells for more than the face value.
- 17.25 **Fannie Mae:** Trade name for Federal National Mortgage Association (FNMA).
- 17.26 **Finance Committee.** Subcommittee of the City Council appointed by the Mayor on an annual basis.
- 17.27 **Freddie Mac:** Trade name for Federal Home Loan Mortgage Corporation (FHLMC).
- 17.28 **Full Faith and Credit:** Indicator that the unconditional guarantee of the United States government backs the repayment of a debt.
- 17.29 **General Obligation Bonds (GOs):** Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.
- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).

- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as “governments.”
- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.
- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory, negotiation, and distribution services. See Syndicate; Underwriter.
- 17.35 **Investment Portfolio:** A collection of securities held by a bank, individual, institution, or government agency for investment purposes.
- 17.36 **Investment Securities:** Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.
- 17.37 **Investor:** A person who purchases securities with the intention of holding them to make a profit.
- 17.38 **Liquidity:** The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.
- 17.39 **Mark to Market.** Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.
- 17.40 **Mortgage Bond:** A bond secured by a mortgage on property. The value of the property used as collateral usually exceeds that of the mortgage bond issued against it.
- 17.41 **Municipals:** Securities, usually bonds, issued by a state or its agencies. The interest on “munis” is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency’s taxation powers.
- 17.42 **National Association of Securities Dealers (NASD):** A self-regulatory organization that regulates the over-the-counter market.
- 17.43 **Par Value:** The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity. Par value should not be confused with market value.
- 17.44 **Pool:** A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number.
- 17.45 **Portfolio:** A collection of securities held by an individual or institution.

- 17.46 **Prudent Man Rule:** A long-standing common-law rule that requires a trustee who is investing for another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.
- 17.47 **Quotation, or Quote:** The highest bid to buy or the lowest offer to sell a security in any market at a particular time. See Bid and Asked.
- 17.48 **Sallie Mae:** Trade name for the Student Loan Marketing Association (SLMA).
- 17.49 **Spread:** The difference between two figures or percentages. For example, the difference between the bid and asked prices of a quote or between the amounts paid when a security is bought, and the amount received when it is sold.
- 17.50 **Trade Date:** The date when a security transaction is executed.
- 17.51 **Trader:** Someone who buys and sells securities for a personal account or a firm's account for the purpose of short-term profit.
- 17.52 **Trading Market:** The secondary market for bonds that have already been issued. See Secondary Market.
- 17.53 **Treasury Bill (T-Bill):** An obligation of the U.S. government with a maturity of one year or less. T-bills bear no interest but are sold at a discount.
- 17.54 **Treasury Bonds and Notes:** Obligations of the U.S. government that bear interest. Notes have maturities of one to ten years; bonds have longer maturities.
- 17.55 **Yield:** The annual rate of return on an investment, expressed as a percentage of the investment. Income yield is obtained by dividing the current dollar income by the current market price for the security. Net yield, or yield to maturity, is the current income yield minus any premium above par or plus any discount from par in the purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.
- 17.56 **Yield to Maturity:** The average annual yield on a security, assuming it is held to maturity; equal to the rate at which all principal and interest payments would be discounted to produce a present value equal to the purchase price of the bond. Also called net yield.

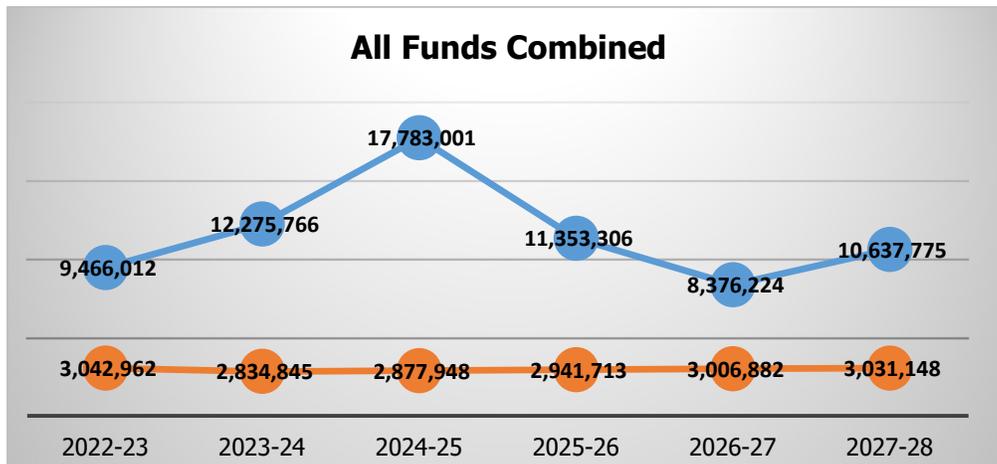
## All Funds Combined Summary

### CITY-WIDE FINANCIAL OVERVIEW

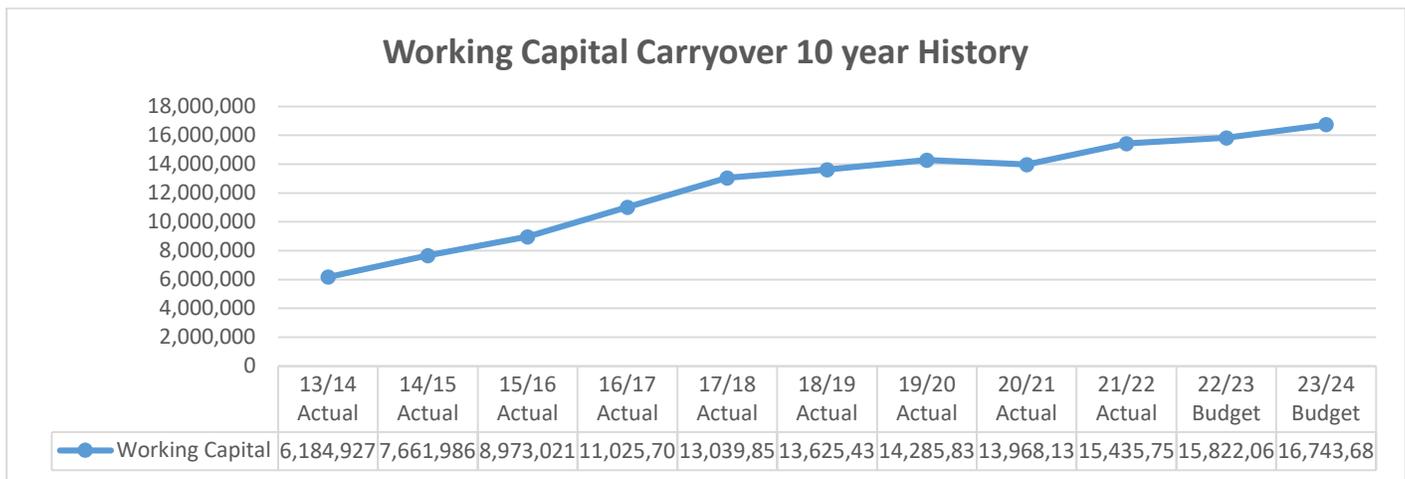
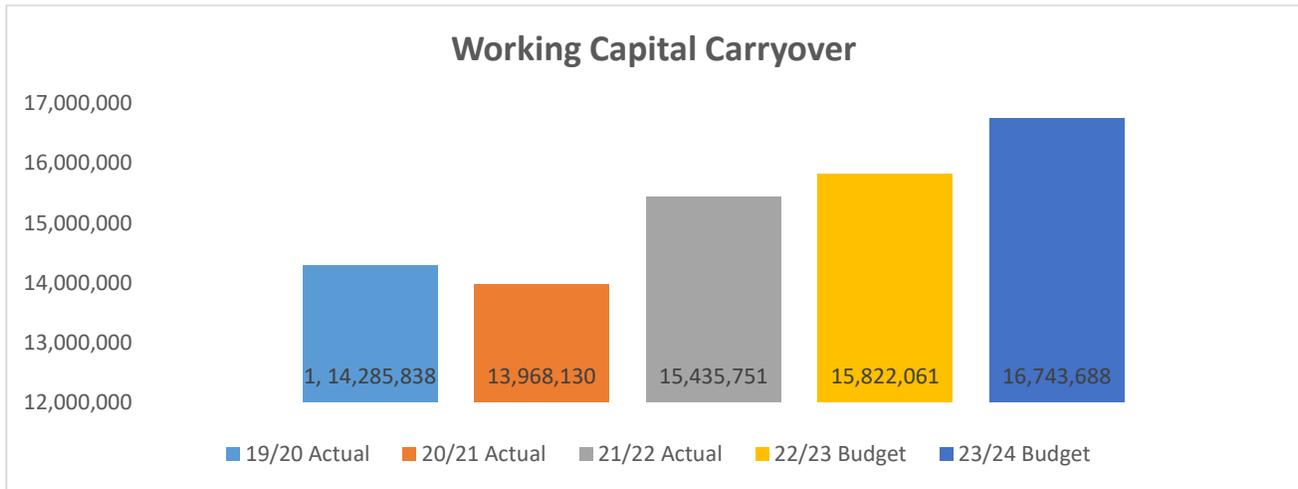
	ADOPTED 2022-23	ESTIMATED 2022-23	PROPOSED 2023-24	PROPOSED vs. 2023 ADOPTED
<b>RESOURCES</b>				
Beginning Fund Balance	15,822,061	16,185,799	16,743,688	127.65%
Property Tax	2,383,761	2,525,000	2,628,624	110.27%
Interest	79,520	416,900	423,155	533.36%
Franchise Fees	459,600	432,347	520,300	113.21%
Licenses & Permits	339,000	85,214	209,600	61.83%
Intergovernmental Revenue	16,711,700	6,658,882	16,835,445	100.74%
Charges for Services	5,704,251	6,069,348	6,336,199	113.88%
Miscellaneous	240,000	240,000	283,540	24.39%
SDC Revenue	982,471	178,903	894,798	91.08%
Current Revenues	26,900,303	16,407,857	44,875,349	104.34%
Transfers	862,350	862,340	616,482	71.49%
<b>TOTAL RESOURCES</b>	<b>43,584,714</b>	<b>33,455,996</b>	<b>45,491,831</b>	<b>112.15%</b>
<b>REQUIREMENTS</b>				
Personnel Services	6,020,270	4,553,333	6,109,335	101.48%
Materials & Services	5,560,130	3,512,826	4,741,585	85.03%
Capital Outlay	21,306,504	7,305,200	21,544,857	101.12%
Operating Budget	32,886,904	15,371,359	32,395,777	98.46%
Debt Service	547,948	413,458	379,131	69.19%
Total Expenditures	33,434,852	15,784,817	32,774,908	97.99%
Transfers	812,350	800,102	677,751	83.43%
Contingency	5,837,512	321,540	8,539,172	204.58%
<b>TOTAL APPROPRIATIONS</b>	<b>40,084,714</b>	<b>16,906,459</b>	<b>41,991,831</b>	<b>113.21%</b>
Unappropriated Ending Fund Balance	3,500,000	3,500,000	3,500,000	100.00%
<b>TOTAL BUDGET</b>	<b>43,584,714</b>	<b>20,406,459</b>	<b>45,491,831</b>	<b>112.15%</b>
<b>Total FTE</b>	<b>38</b>	<b>38.5</b>	<b>38.5</b>	<b>101.32%</b>

## All Funds Combined 5 Year Projection

	Budget	Projected				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>All Funds Combined</b>						
Beginning balance	20,197,366	9,746,845	(8,097,397)	(7,492,474)	(18,805,409)	(26,826,036)
Resources	28,683,830	15,666,099	16,094,389	13,213,022	13,445,621	13,683,417
Personal services	6,109,335	7,712,130	7,555,523	7,762,997	7,956,822	7,904,084
Materials and services	4,727,895	4,360,953	4,448,172	4,537,135	4,627,878	4,720,436
Capital outlay	21,544,857	21,239,257	3,169,500	11,967,320	8,634,680	3,642,000
Debt Service	379,131	452,527	377,031	378,469	379,670	380,631
Transfers	677,751	565,126	781,431	789,336	797,315	805,370
Net	15,442,227	(8,917,048)	(8,334,664)	(19,714,709)	(27,756,153)	(30,595,139)
Goal	2,804,090	3,131,402	3,095,181	3,169,650	3,241,092	3,251,288
Over/(short)	12,638,137	(12,048,451)	(11,429,846)	(22,884,360)	(30,997,245)	(33,846,427)

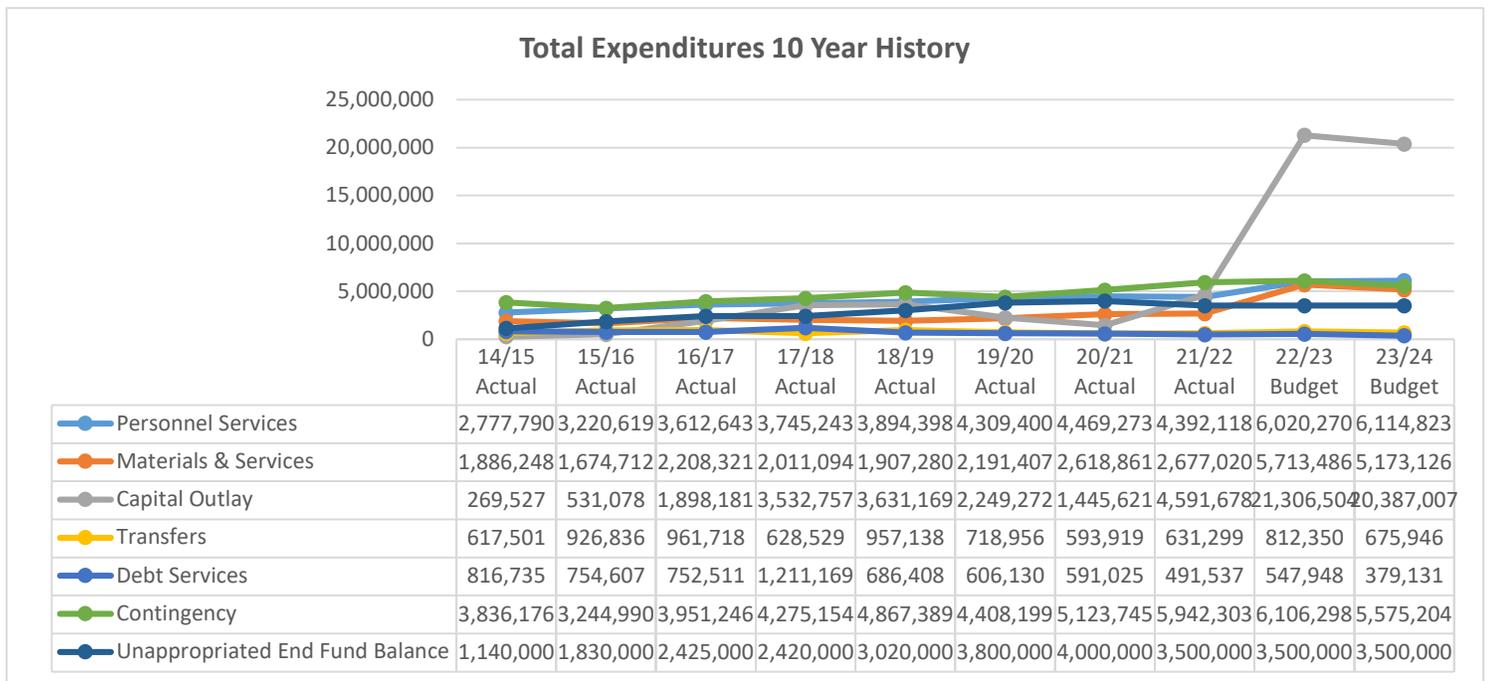


## Total Resources



Revenue Summary	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Proposed FY 23-24
Working Capital Carryover	\$ 13,966,130	\$ 15,435,751	\$ 15,822,061	\$ 16,185,799	\$ 16,743,688
Property Tax	2,283,678	2,366,437	2,383,761	2,525,000	2,628,624
Interest	107,865	91,550	79,520	416,900	423,155
Franchise Fees	488,005	458,206	459,600	432,347	520,300
Licenses & Permits	190,419	332,887	339,000	85,214	209,600
Intergovernmental Revenue	1,429,448	7,570,748	16,711,700	6,658,882	16,835,445
Charges for Services	4,952,887	5,494,471	5,704,251	6,069,348	6,336,199
Miscellaneous	236,949	257,289	240,000	41,263	283,540
Transfers	593,919	631,299	862,350	862,340	616,482
SDC Revenue	572,172	125,742	982,471	178,903	894,798
<b>Total</b>	<b>\$ 24,821,474</b>	<b>\$ 32,764,380</b>	<b>\$ 43,584,714</b>	<b>\$ 33,455,996</b>	<b>\$ 45,491,831</b>

Revenue by Source	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Proposed FY 23-24
Working Capital Carryover	56.27%	47.11%	36.30%	48.38%	42.76%
Property Tax	9.20%	7.22%	5.47%	7.55%	4.93%
Interest	0.43%	0.28%	0.18%	1.25%	0.84%
Franchise Fees	1.97%	1.40%	1.05%	1.29%	1.00%
Licenses & Permits	0.77%	1.02%	0.78%	0.25%	0.43%
Intergovernmental Revenue	5.76%	23.11%	38.34%	19.90%	34.11%
Charges for Services	19.95%	16.77%	13.09%	18.14%	12.75%
Miscellaneous	0.95%	0.79%	0.55%	0.12%	0.12%
Transfers	2.39%	1.93%	1.98%	2.58%	1.25%
SDC Revenue	2.31%	0.38%	2.25%	0.53%	1.82%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>



## Total Expenditures

<b>Expenditure Summary</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
General Fund	3,762,424	3,841,338	7,665,648	4,616,975	6,651,436
Law Enforcement Fund	887	9,086	26,771	7,000	21,409
Watts House Fund	3,987	4,231	40,103	8,100	33,937
Peg Fee Fund	27,499	16,069	52,207	22,000	43,280
Building Fund	295,419	311,025	539,039	231,793	310,908
Street Fund	542,033	3,008,511	5,385,270	3,544,794	3,903,730
Foot Paths & Bicycle Trails Fund	3,817	490	213,144	10,000	224,867
Storm Drainage Fund	158,054	151,058	1,116,723	218,915	1,352,873
Storm Drainage SDC Fund	121,881	110,770	473,055	112,806	402,927
Street SDC Fund	86,037	314,987	1,022,785	59,533	1,184,274
Parks SDC Fund	28,105	16,871	382,650	126,708	206,054
Pool Fund	0	0	9,010	0	9,397
Unemployment Fund	12,160	9,529	87,584	14,294	96,369
Water Fund	2,199,101	2,435,162	15,147,377	4,595,340	13,500,336
Water SDC Fund	289,117	296,129	743,370	608,880	474,511
Wastewater Fund	2,132,475	2,140,231	7,603,493	2,560,085	12,315,597
Wastewater SDC Fund	42,441	93,324	1,376,485	169,236	1,259,926
<b>Total</b>	<b>9,705,437</b>	<b>12,758,812</b>	<b>41,884,714</b>	<b>16,906,459</b>	<b>41,997,831</b>

<b>Expenditures by Fund</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
General Fund	38.8%	30.1%	21.5%	27.3%	19.5%
Law Enforcement Fund	0.0%	0.1%	0.1%	0.0%	0.0%
Watts House Fund	0.0%	0.0%	0.1%	0.0%	0.1%
Peg Fee Fund	0.3%	0.1%	0.1%	0.1%	0.1%
Building Fund	3.0%	2.4%	1.2%	1.4%	0.7%
Street Fund	5.6%	23.6%	12.4%	21.0%	14.4%
Foot Paths & Bicycle Trails Fund	0.0%	0.0%	0.5%	0.1%	0.6%
Storm Drainage Fund	1.6%	1.2%	2.6%	1.3%	2.9%
Storm Drainage SDC Fund	1.3%	0.9%	1.1%	0.7%	0.9%
Street SDC Fund	0.9%	2.5%	2.3%	0.4%	2.6%
Parks SDC Fund	0.3%	0.1%	0.9%	0.7%	0.7%
Pool Fund	0.0%	0.0%	0.0%	0.0%	0.0%
Unemployment Fund	0.1%	0.1%	0.2%	0.1%	0.2%
Water Fund	22.7%	19.1%	34.8%	27.2%	33.6%
Water SDC Fund	3.0%	2.3%	1.7%	3.6%	1.0%
Wastewater Fund	22.0%	16.8%	17.4%	15.1%	19.9%
Wastewater SDC Fund	0.4%	0.7%	3.2%	1.0%	2.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Total Expenditures by Classification	Personnel Services	Material and Services	Capital Outlay	Debt Service	Transfers	Contingency	Unappropriated End Fund Bal	Total Budget
General Fund	3,159,934	2,399,149	482,600	0	229,923	379,430	1,700,000	8,351,436
Law Enforcement Assessments	0	10,000	0	0	0	11,409		21,409
Watts House Fund	0	9,620	10,000	0	0	14,317		33,937
Peg Fee Fund	0	30,595	0	0	0	12,685		43,280
Building Fund	80,182	228,446	0	0	0	2,280		310,908
Street Fund	349,326	232,675	2,006,407	0	83,781	1,231,541		3,903,730
Foot Paths & Bicycle Fund	0	3,000	25,000	0	0	224,867		252,867
Storm Drainage	149,569	236,745	219,000	0	0	747,559		1,352,873
Storm Drainage SDC	0	0	200,000	0	3,231	199,697		402,928
Street SDC	0	0	530,000	0	15,171	639,103		1,184,274
Parks SDC	0	0	100,000	0	3,536	206,054		309,590
Pool Fund	0	0	0	0	0	9,397		9,397
Unemployment Insurance Fund	50,000	0	0	0	0	34,379		84,379
Utility Water	1,152,485	837,670	9,947,000	81,439	222,996	1,258,746	1,800,000	15,300,336
Water SDC	0	0	0	279,388	13,519	181,604		474,511
Utility Wastewater	1,167,839	739,995	6,937,000	18,304	97,771	3,341,398		12,315,597
Wastewater SDC	0	0	1,087,850	0	7,823	164,253		1,259,926

## Summary Personnel Services

Under the oversight of the City Manager, the City of Scappoose functions within a structured personnel system that complies with applicable law, the City Charter, City published policies and the terms of collective bargaining agreements. Management of the personnel system, as well as of benefit purchases and cost containment, is the assigned responsibility of the Finance Administrator. The City Manager has an individual contractual arrangement with the City Council.

The City of Scappoose employees are comprised of those covered by the contracts with the Scappoose Police Officer's Guild (SPOG) and American Federation of State, County and Municipal Employees (AFSCME). In addition to the union contracts, the City has Personnel Policies that apply to all employees. City employees not subject to union contracts are Mid-Management positions and the Department Head Management Team. These individuals are not covered by a union contract due to the nature of their work but are subject to the Personnel Policies and an Employee Handbook. In all instances, employees are to be reviewed at least annually, for their job performance and possible merit increase based upon satisfactory performance. The performance review date for each employee is yearly, usually near the anniversary date of their employment.

Union employees are subject to a contractual salary schedule with progression in the salary steps based upon work performance, time in their position and, in some instances, specific certifications. The actual salary amounts, and the 5% step increases per position, are agreed upon when the contracts are renewed and are listed specifically in each of the contracts. In addition, the contracts may provide for an annual increase in the entire pay plan for July 1 of each contract year, which is usually the cost of living adjustment (COLA), and any negotiated/arbitration awarded additions.

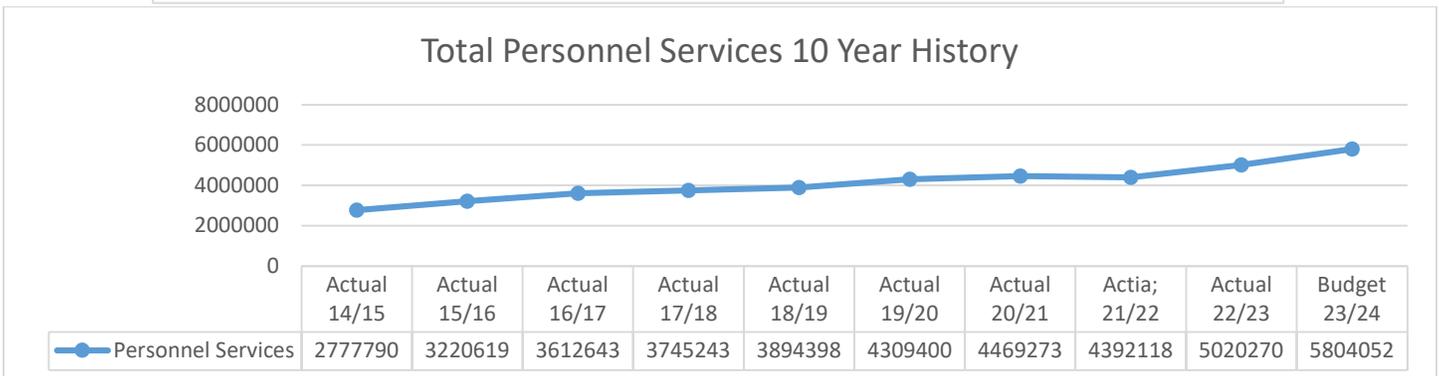
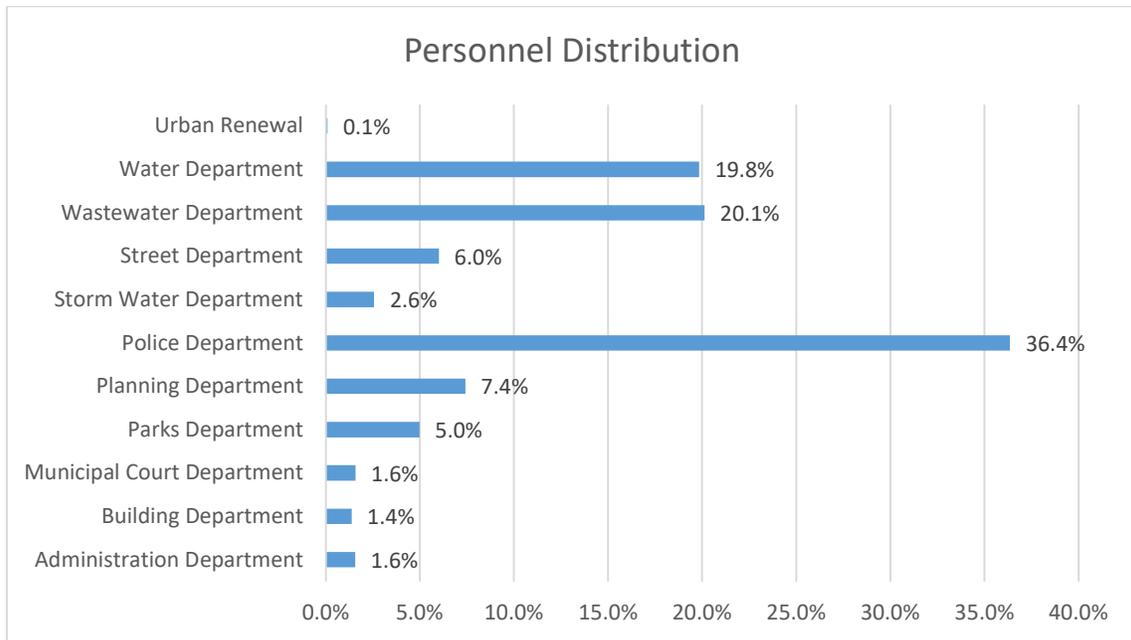
The salaries of Mid-Management employees and Department Heads are subject to a salary plan approved by the City Manager that calls for minimum-maximum wage scale. The City Manager may award additional paid time off in the form of extra vacation hours or personal holidays where the employee's activities warrant this recognition of effort. City Council provided guidelines for computation of any COLA to be granted in July of each year to Mid-Management staff and Department Heads. A 4.0% COLA is budgeted for this group of employees for the 2023-2024 Fiscal Year.

All personnel related activities are subject to the approved budget and all efforts are made during the budget process to provide accurate figures based upon the expected adherence to the salary plans in force. Since merit increases are usually granted on the employee's anniversary of hire date, the annual salaries listed in the budget document will not always be a simple multiple of 12. Any necessary changes in salary or position during a budget year must be supported by documentation and are to be approved by the City Manager. Under the supervision of the City Manager and within the parameters set by the City Council, this program is reviewed regularly to ensure the pay plan meets the needs of the City to ensure a stable, educated, and viable workforce.

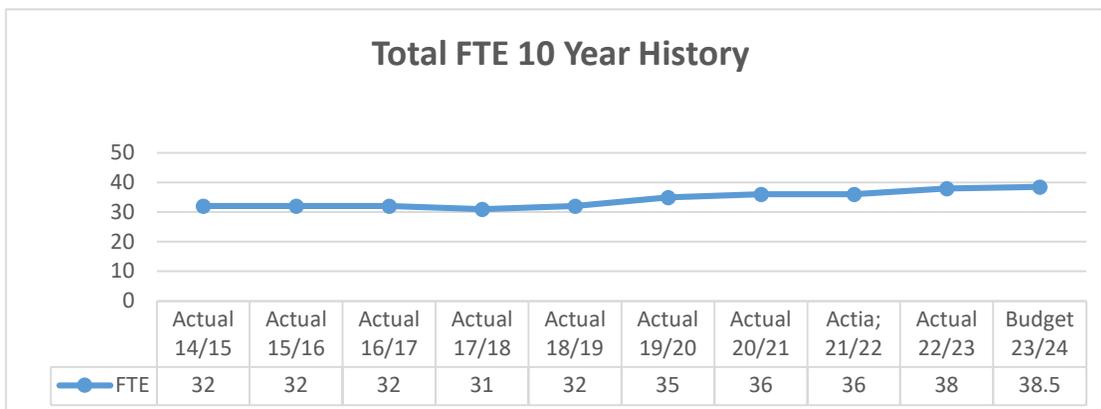
After salaries, the City's largest personnel related expense is the cost of health, dental, vision and life insurance benefits. Working together, the Finance Administrator and the current contracted City benefits agent, Hagan Hamilton Insurance Solutions, have continued the City's long history of working with Citycounty Insurance Services (CIS) to receive the best value for the City's benefit dollars. Based upon data provided in regard to benefit utilization, we have budgeted an estimated percentage increase, but will not complete the benefit renewal process until after the written budget is produced and submitted to the Budget Committee. Staff researches industry pricing, available providers, utilization information, deductible options, and customer service during the renewal process. Any wellness activities and employee awareness of healthier lifestyle choices should eventually have a positive affect upon employee health and the City budget. As an added benefit, the City provides a flexible spending account (FSA) program available to all employees. This program allows employees to save their own pre-tax dollars to pay for unreimbursed medical or dependent care expenses.

## Personnel Services

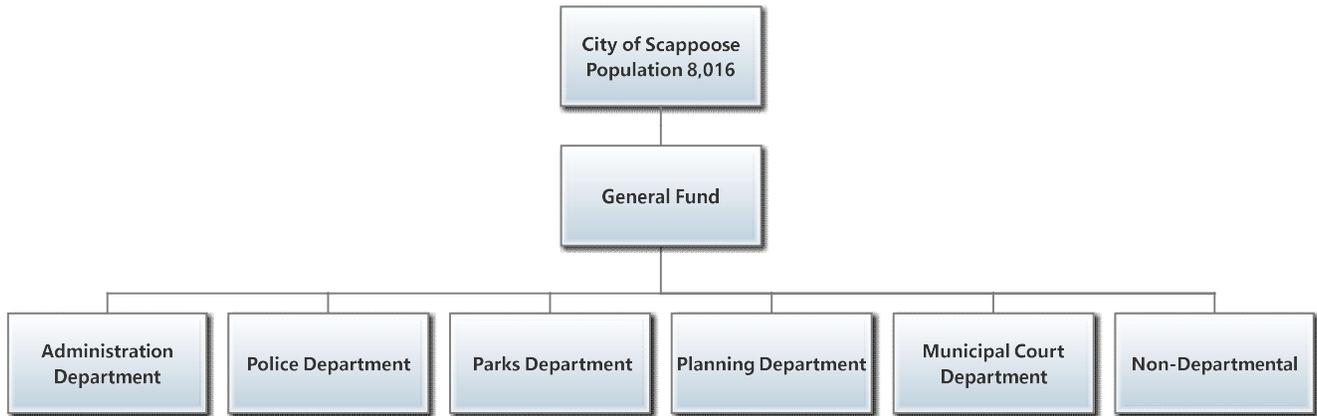
Department	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
Administration Department	56,328	12,201	17,449	4,506	456	0	90,940
Building Department	44,404	16,649	13,428	3,690	265	1,723	80,160
Municipal Court Department	51,416	19,272	17,138	4,165	168	0	92,158
Parks Department	165,850	52,534	49,357	13,564	4,623	3,701	289,629
Planning Department	266,150	55,890	72,635	30,713	2,459	2,585	430,432
Police Department	1,221,069	270,893	404,103	104,550	35,341	74,272	2,110,229
Storm Water Department	88,934	23,094	26,743	7,220	2,202	1,319	149,513
Street Department	212,528	50,581	64,130	17,108	3,656	1,319	349,322
Wastewater Department	679,902	191,507	209,295	55,691	15,225	16,233	1,167,851
Water Department	672,297	182,386	0	55,028	14,973	15,554	1,151,902
Urban Renewal	3,384	576	756	756	0	0	5,481
<b>Grand Total</b>	<b>3,285,667</b>	<b>887,697</b>	<b>1,090,046</b>	<b>286,197</b>	<b>79,823</b>	<b>122,622</b>	<b>5,804,053</b>



City of Scappoose Compensation Schedule						
City of Scappoose	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
Assistant City Manager	1	1				
Assistant to City Manager			1	1	28.20	42.61
Assistant to Public Works Director			1	1	28.20	42.61
Building Official	1	1	1			
Chief of Police	1	1	1	1	46.63	64.98
City Engineer	1	1	1	1	41.55	56.21
City Manager	1	1	1	1	55.08	80.45
City Recorder	1	1	1	1	32.46	45.27
Evidence Technician				0.5	30.00	31.20
Finance Administrator/Office Manager	1	1	1	1	46.63	64.98
Office Administrator CDC	1	1	1	1	23.44	29.92
Office Administrator Court	1	1				
Office Administrator Court/Police			1	1	28.00	35.73
Office Administrator Finance	1	1	1	1	23.44	29.92
Office Administrator Police	1	1				
Operator I	1	1	1	1	25.93	33.09
Operator II	1	1	1	1	28.57	36.46
Operator III	1	1	1	1	31.52	40.23
Patrol Officer	7	7	8	8	28.36	36.19
Planning Supervisor	1	1				
Community Development Director			1	1	46.63	64.98
Associate Planner			1	1	30.80	39.32
Police Lieutenant	1	1	1	1	40.37	56.27
Police Sergeant	2	2	2	2	36.13	50.48
Program Analyst		1				
Public Works Director	1	1	1	1	46.63	64.98
Treatment Plant Supervisor	2	2	2	2	36.16	50.39
Utility/Parks Worker I	2	2	2	3	21.78	27.80
Utility/Parks Worker II	2	2	2	2	25.93	33.09
Utility/Parks Worker III	2	2	3	3	28.57	36.46
Utility Supervisor	1	1	1	1	36.16	50.39
<b>Total FTE</b>	<b>35</b>	<b>36</b>	<b>38</b>	<b>38.5</b>		



## GENERAL FUND 10



**PURPOSE:**

The General Fund consists of revenue collected from property taxes, franchise fees, license and permit fees, intergovernmental revenue, charges for services, interest income, transfers, and other miscellaneous income sources.

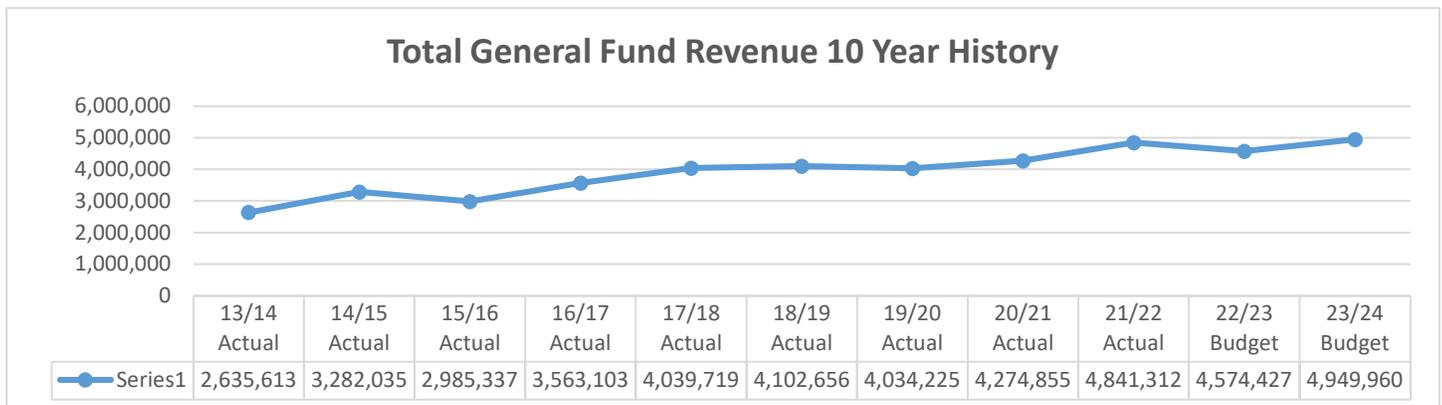
**VISION FOR THE YEAR:**

To maintain a healthy cash position and to provide needed community services.

**BUDGET NOTES:**

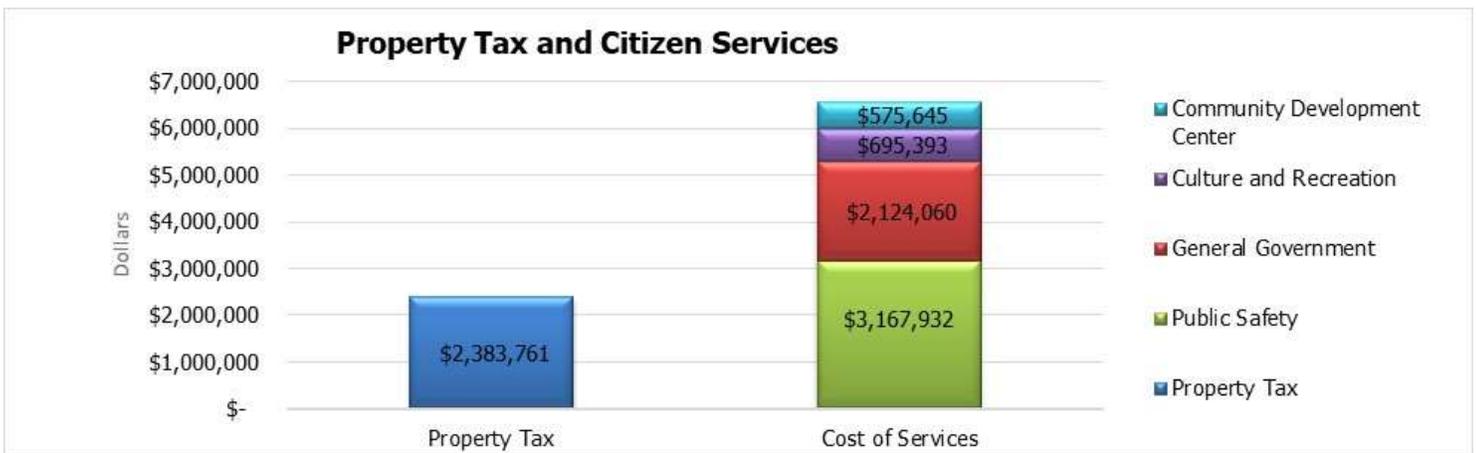
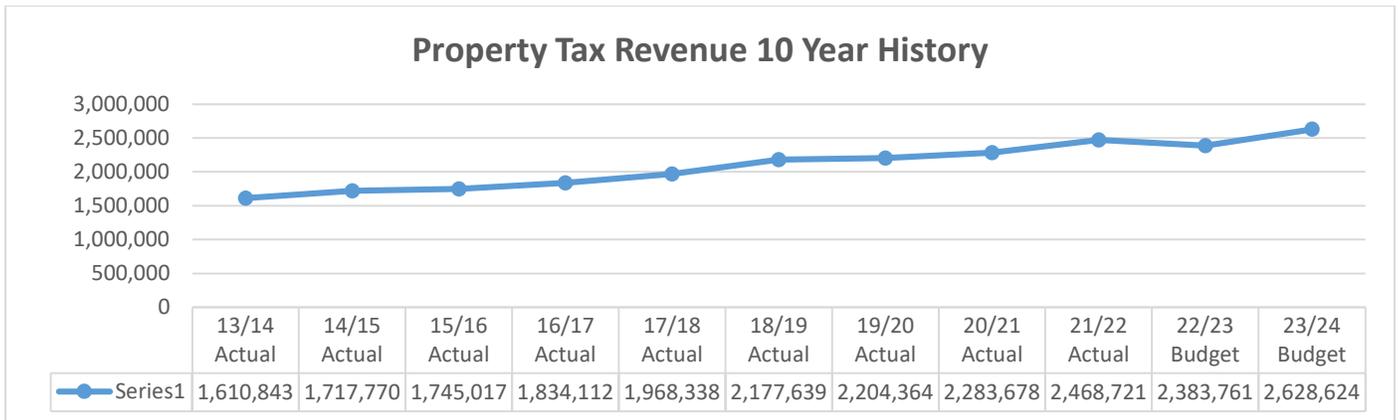
**Revenue**

The General Fund for fiscal year 23-24 has a beginning cash position of \$3,606,446. This amount will provide the City with the working capital needed to meet General Fund expenditure requirements without interim borrowing prior to the receipt of property tax revenue in November. The proposed budget also provides for a \$379,830 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,700,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 24-25 beginning cash carryover.

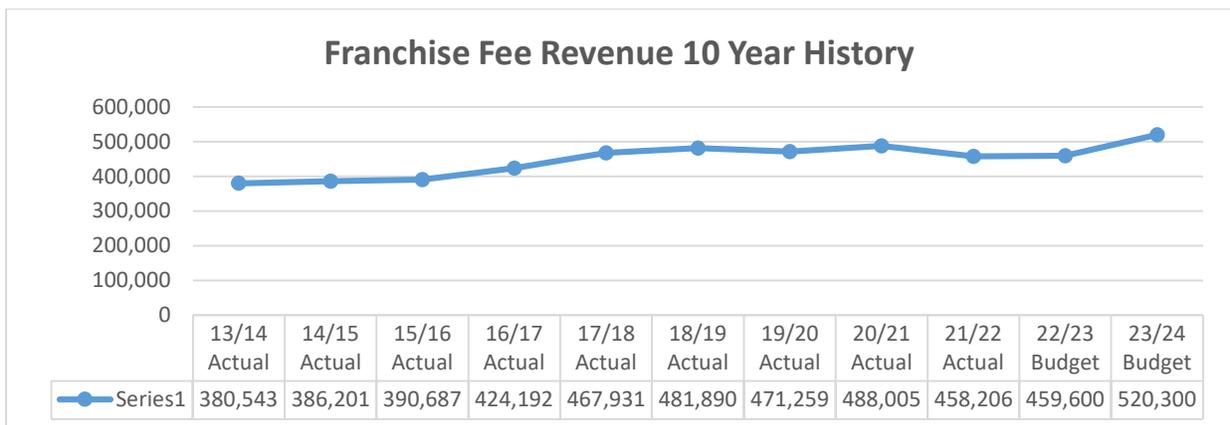


Property tax revenue is projected to be \$2,628,624. Columbia County collects all property taxes and distributes collections for the City’s certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per

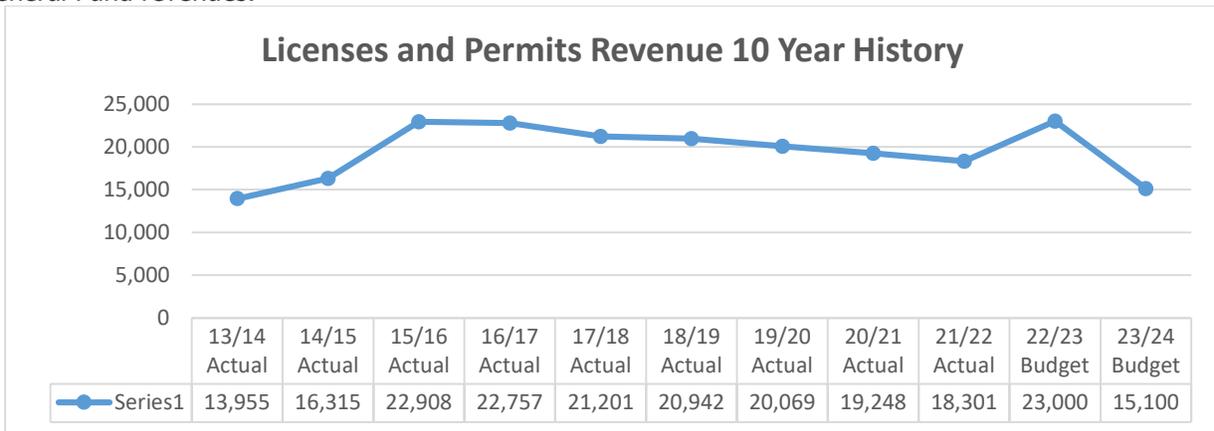
\$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. Property Taxes account for 52% of the General Fund revenue.



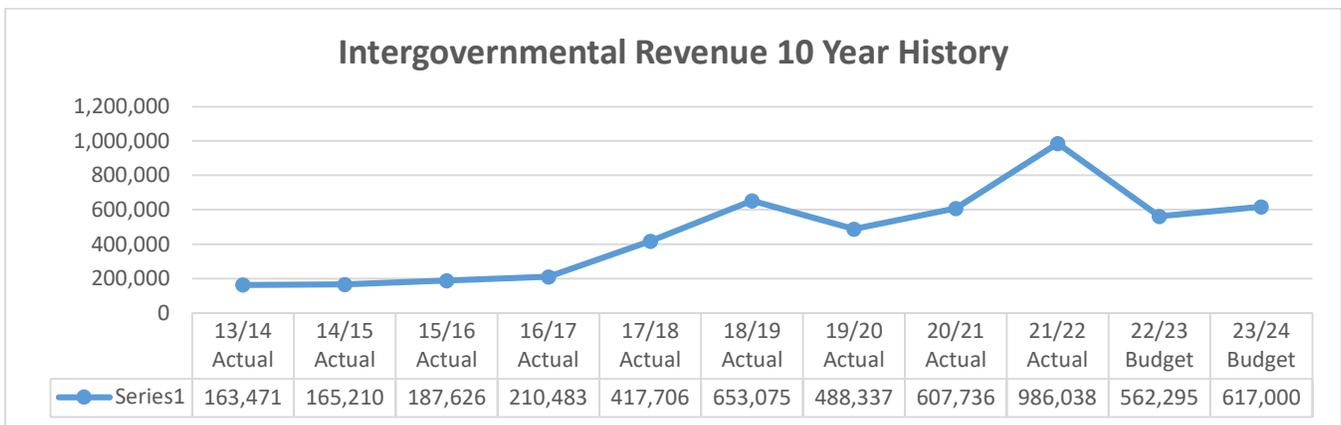
Franchise fee revenue is estimated to be \$520,300. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (5%) expiring 3/2043, NW Natural Gas (5%) expiring 9/2032, Waste Management of Oregon (5%) expiring 11/2026, Comcast Cable (5%) expiring 3/2033, and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 11% of General Fund revenues.



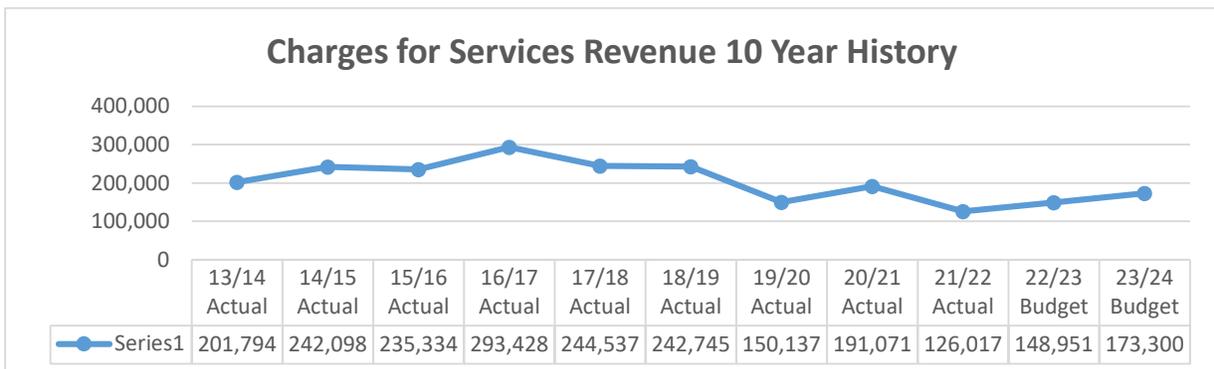
The City anticipates collecting \$15,100 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.



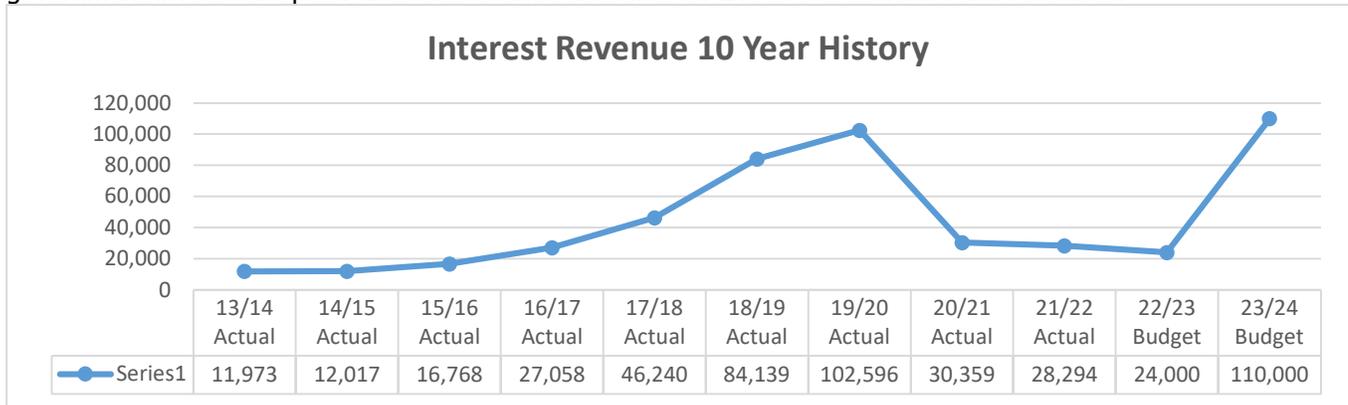
The total intergovernmental revenue is estimated to be \$617,000. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. Intergovernmental revenues account for 14% of the General Fund revenues.



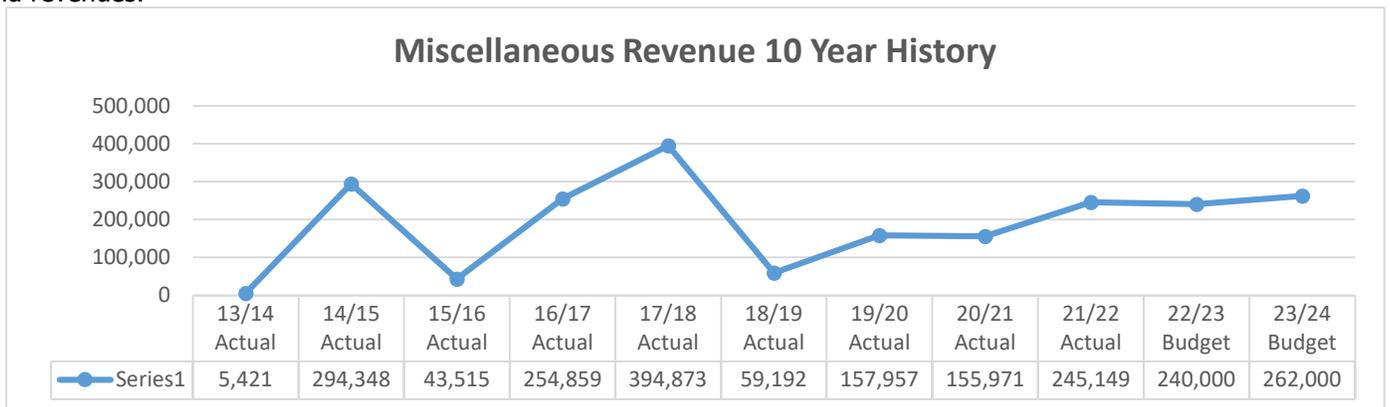
Charges for services has anticipated revenue of \$173,300. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$100,000 from Court revenue, \$43,000 from Planning revenue, and \$10,000 from Police administrative fees. Charges for services account for 3% of the General Fund revenues.



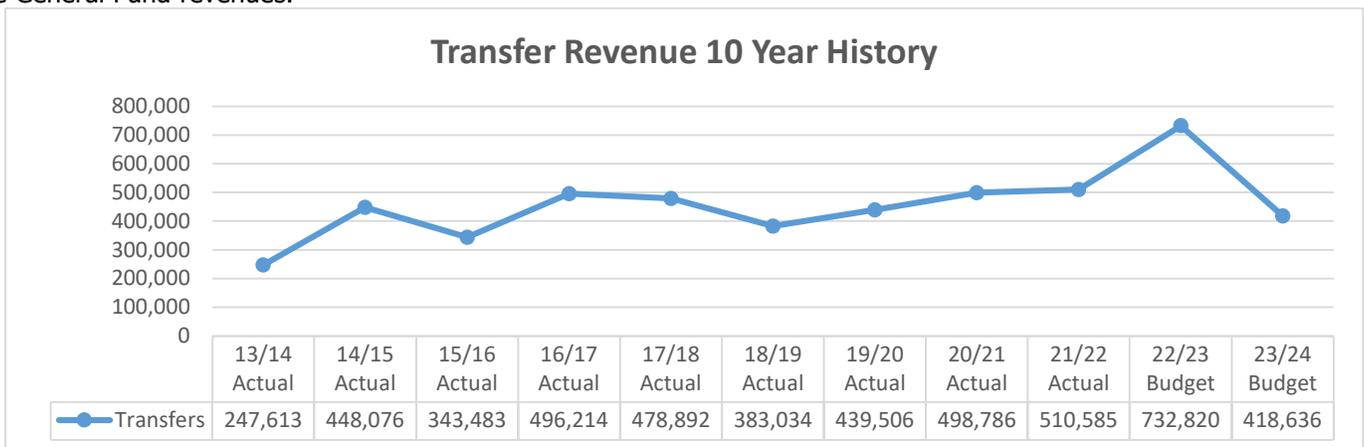
Interest income for the year is estimated at \$110,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 2% of the General Fund revenues.



Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$262,000. Miscellaneous revenue accounts for 2% of the General Fund revenues.

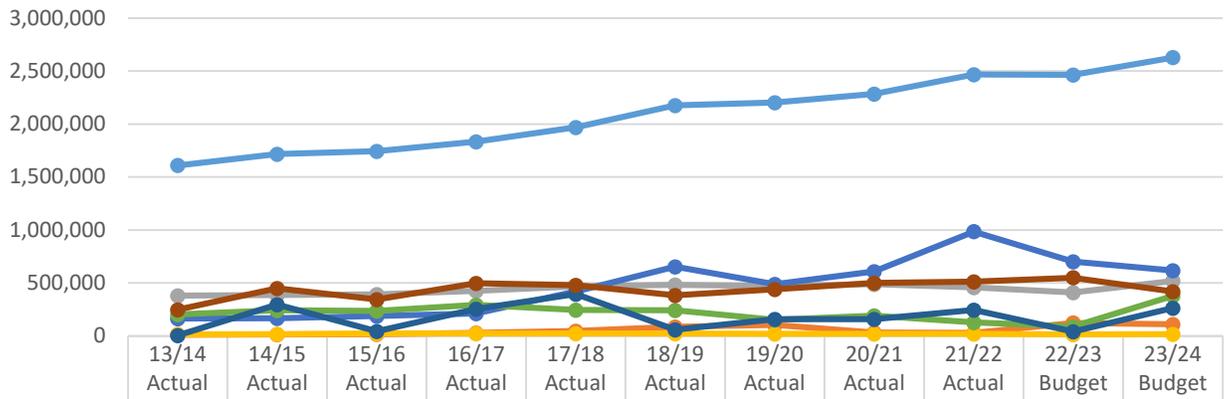


Transfers to the General Fund are projected to be \$418,666. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 10% of the General Fund revenues.



Total amount of revenue for the General Fund is projected to be \$4,744,990. Total fund resources are \$8,351,436.

### General Fund Revenue 10 Year History



	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
— Tax Revenue	1,610,84	1,717,77	1,745,01	1,834,11	1,968,33	2,177,63	2,204,36	2,283,67	2,468,72	2,463,32	2,628,62
— Interest	11,973	12,017	16,768	27,058	46,240	84,139	102,596	30,359	28,294	123,106	110,000
— Franchise Fees	380,543	386,201	390,687	424,192	467,931	481,890	471,259	488,005	458,206	411,192	520,300
— Licenses & Permits	13,955	16,315	22,908	22,757	21,201	20,942	20,069	19,248	18,301	14,342	15,100
— Intergovernmental	163,471	165,210	187,626	210,483	417,706	653,075	488,337	607,736	986,038	701,244	617,000
— Charges for Services	201,794	242,098	235,334	293,428	244,537	242,745	150,137	191,071	126,017	89,601	378,300
— Miscellaneous	5,421	294,348	43,515	254,859	394,873	59,192	157,957	155,971	245,149	39,543	262,000
— Transfers	247,613	448,076	343,483	496,214	478,892	383,034	439,506	498,786	510,585	549,615	418,636

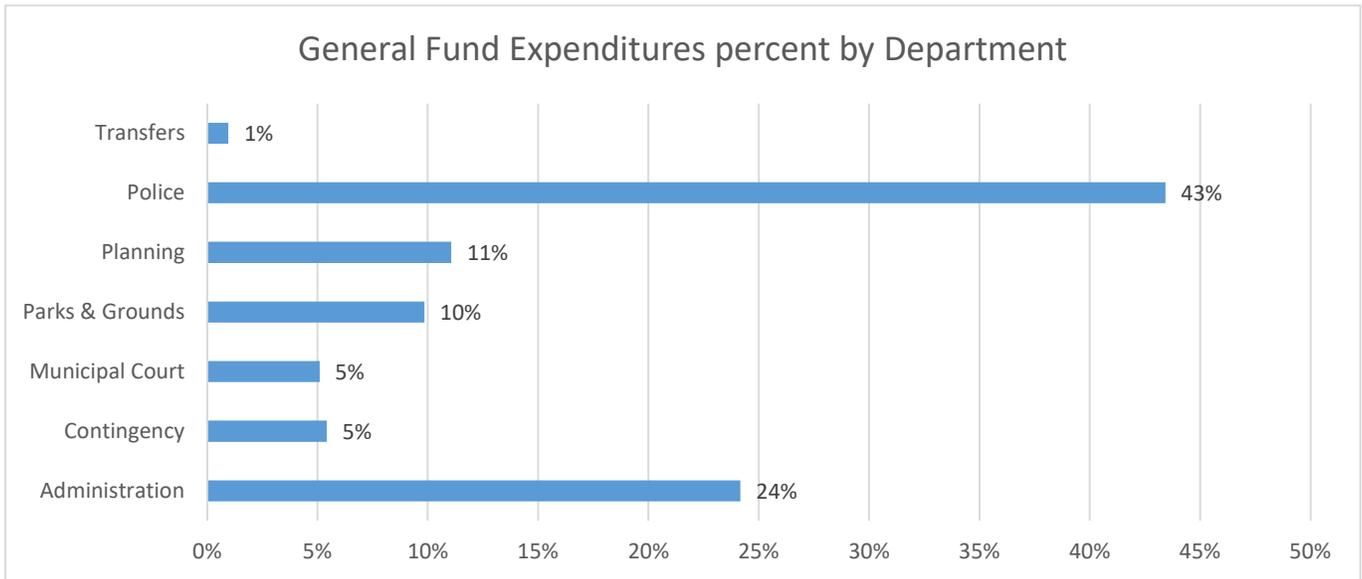
### 5 Year Projection

	Budget 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>General Fund</b>						
Beginning balance	3,606,446	2,019,330	(833,572)	(3,165,434)	(5,532,418)	(8,004,124)
Resources	4,949,990	4,101,729	4,311,464	4,403,489	4,497,902	4,594,771
Personal services	3,159,924	4,414,723	4,305,356	4,424,844	4,535,465	4,397,443
Materials and services	2,399,249	1,920,465	1,958,874	1,998,052	2,038,013	2,078,773
Capital outlay	812,010	430,000	205,000	170,000	215,000	470,000
Debt Service	-	18,760	-	-	-	-
Transfers	165,923	170,683	174,096	177,578	181,130	184,752
Net	2,019,330	(833,572)	(3,165,434)	(5,532,418)	(8,004,124)	(10,540,321)
Goal	1,389,793	1,588,487	1,566,057	1,605,724	1,643,369	1,619,054
Over/(short)	629,537	(2,422,059)	(4,731,491)	(7,138,142)	(9,647,493)	(12,159,375)

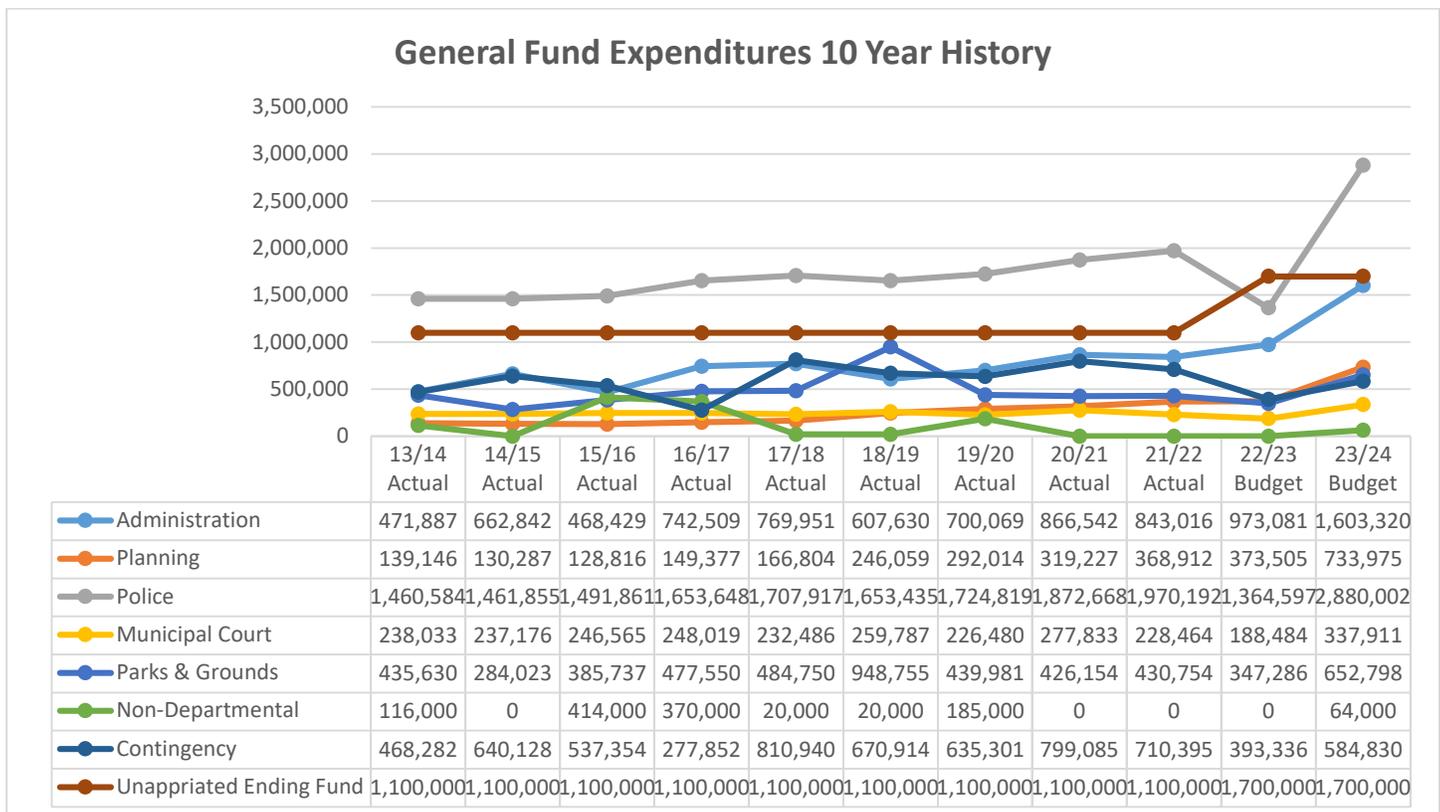
<b>General Fund 10</b>							
<b>Resources</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Proposed Budget FY 23-24</b>	<b>Approved Budget FY 23-24</b>	<b>Adopted Budget FY 23-24</b>
<b>Working Capital Carryover</b>	\$ 3,965,708	\$ 4,070,133	\$ 4,791,221	\$ 4,537,354	\$ 3,606,446	\$ 3,606,446	\$ 3,606,446
<b>Current Year Resources</b>							
Property Taxes	\$ 2,283,678	\$ 2,468,721	\$ 2,383,761	\$ 2,525,000	\$ 2,628,624	\$ 2,628,624	\$ 2,628,624
Interest	30,359	28,294	24,000	129,063	110,000	110,000	110,000
Franchise Fees	488,005	458,206	459,600	432,347	520,300	520,300	520,300
Licenses & Permits	19,248	18,301	23,000	15,084	15,100	15,100	15,100
Intergovernmental Revenue	607,736	986,038	562,295	779,644	617,000	617,000	617,000
Charges for Service	191,071	126,017	148,951	115,481	173,300	173,300	173,300
Miscellaneous	155,971	245,149	240,000	40,000	262,000	262,000	262,000
Transfers	498,786	510,585	732,820	732,810	418,666	418,666	418,666
<b>Total current year resources</b>	\$ 4,274,855	\$ 4,841,312	\$ 4,574,427	\$ 4,769,429	\$ 4,744,990	\$ 4,744,990	\$ 4,744,990
<b>Total Resources</b>	\$ 8,240,563	\$ 8,911,445	\$ 9,365,648	\$ 9,306,783	\$ 8,351,436	\$ 8,351,436	\$ 8,351,436
<b>Expenditures</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Proposed Budget FY 23-24</b>	<b>Approved Budget FY 23-24</b>	<b>Approved Budget FY 23-24</b>
Administration	\$ 866,542	\$ 843,016	\$ 2,793,598	\$ 1,379,896	\$ 1,603,320	\$ 1,603,320	\$ 1,603,320
Police	1,872,668	1,970,192	2,746,744	1,851,663	2,880,002	2,880,002	2,880,002
Parks & Grounds	426,154	430,754	695,393	564,684	652,798	652,798	652,798
Municipal Court	277,833	228,464	301,188	253,439	337,911	337,911	337,911
Planning	319,227	368,912	745,389	567,293	733,975	733,975	733,975
Non Departmental Transfers	0	0	0	0	64,000	64,000	64,000
Contingency	0	0	383,336	383,336	379,430	379,430	379,430
<b>Total Expenditures</b>	\$ 3,762,424	\$ 3,841,338	\$ 7,665,648	\$ 5,000,311	\$ 6,651,436	\$ 6,651,436	\$ 6,651,436
<b>Other Requirements</b>							
Unappropriated End Fund Bal			\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
<b>Total Other Requirements</b>			\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
<b>Ending available working capital</b>	\$ 4,478,140	\$ 5,537,328		\$ 2,606,472	\$ -	\$ -	\$ -

General Fund Revenue Line Item Detail		Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
Account	Description					
10-000-001	Taxes Necessary to Balance B	2,193,039	2,372,515	2,330,761	2,500,000	2,575,624
10-000-002	Delinquent Taxes	90,640	96,206	53,000	25,000	53,000
10-000-003	Interest Earned	30,359	28,294	24,000	129,063	110,000
10-000-081	CenturyTel Franchise (7%)	8,314	6,622	10,000	5,400	6,000
10-000-082	PUD Franchise (4%)	176,050	183,631	184,000	188,267	235,000
10-000-083	NW Natural Gas Franchise (3%)	75,100	80,335	80,500	94,591	90,000
10-000-084	Garbage Franchise (5%)	67,615	56,563	70,000	52,289	70,000
10-000-085	Cable Franchise (5%)	107,018	81,775	110,000	82,000	110,000
10-000-087	Misc. Franchise Fees	107	20,709	100	2,500	2,000
10-000-088	Astond Broadband Franchise					
10-000-670	Natural Gas Royalties	14,562	28,572	5,000	100	100
10-000-671	Enterprise Zone Betterment	39,240			7,200	7,200
10-000-060	Business Licenses	16,330	15,103	20,000	13,900	13,900
10-000-110	Transient Tax 45% Tourism	1,262	1,818	1,500	592	600
10-000-111	Transient Tax 45% Parks	1,656	1,381	1,500	592	600
10-000-015	State Liquor Tax	142,278	142,708	146,700	142,010	145,000
10-000-020	State Cigarette Tax	6,969	6,373	6,000	6,537	6,000
10-000-025	State Revenue Sharing	189,729	140,820	150,000	206,097	206,000
10-000-101	Donations & Grants	268,760	696,138	259,595	425,000	260,000
10-000-030	Court Fines/Fees/Costs	129,910	70,058	100,000	79,532	100,000
10-000-055	Street Trees (1% of land use	434	435	300	200	200
10-000-065	Planning & Developing Fees	44,457	42,075	30,000	25,000	43,000
10-000-102	Police Administrative Fees	11,943	13,115	12,000	9,800	10,000
10-000-105	CET Administrative Fees (4%)	3,653	368	6,320	818	25,000
10-000-112	Transient Tax Admin Fee	675	-33	331	131	100
10-000-100	Miscellaneous	68,277	111,312	15,000	8,000	15,000
10-000-106	CET School District (96%)	87,674	8,821	225,000	20,000	235,000
10-000-145	Vehicle Sales					
10-000-150	Advance Funding Reimbursement		125,016			
10-000-161	Parks Misc. Revenue	20	0		12,000	12,000
10-000-901	Transfer in Municipal Court	5,378	5,253	8,501	8,501	6,696
10-000-903	Transfer in Building Fund	36,418	36,337	43,298	43,298	
10-000-915	Transfer in Parks	31,490	22,422	21,539	21,539	16,512
10-000-916	Transfer in Planning Fund	36,434	36,344	44,863	44,863	35,578
10-000-917	Transfer in Street Fund	75,690	65,073	93,040	93,040	58,781
10-000-918	Transfer in Water Fund	12,340	62,300	138,666	138,656	97,996
10-000-919	Transfer in Sewer Fund	173,565	138,568	160,024	160,024	97,771
10-000-920	Transfer in Police	85,768	82,697	115,216	115,216	105,332
10-000-921	Transfer in Street SDC Fund	6,632	5,885	9,533	9,533	
10-000-922	Transfer in Parks SDC Fund	11,180	5,702	6,708	6,708	
10-000-923	Transfer in Storm Drain SDC	1,818	3,270	2,806	2,806	
10-000-924	Transfer in Water SDC Fund	9,314	14,616	19,390	19,390	
10-000-926	Transfer in Sewer SDC Fund	7,759	15,582	19,236	19,236	
10-000-928	Transfer in from Skate Park					
10-000-980	Transfer in Urban Renewal	5,000	16,536	50,000	50,000	
<b>Total General Fund Revenue</b>		<b>4,274,855</b>	<b>4,841,312</b>	<b>4,574,427</b>	<b>4,769,429</b>	<b>4,744,990</b>

## Expenditures



Within the General Fund, the City expects to expend \$6,631,436. These expenditures are budgeted into the following departments: Administration 24%, 1,602,920, Police 43% \$2,880,002, Parks & Grounds 10%, \$652,798, Municipal Court 5% \$337,911, Planning 11% \$733,975, Transfers 1%, \$64,000, and Contingency \$379,830.



General Fund	Budget Comparison to prior year	Adopted 2022-23	Proposed Budget 2023-24	2024 Budget vs. 2023 Adopted
<b>RESOURCES</b>				
	Beginning Fund Balance	4,791,221	3,606,446	75.27%
	Taxes	2,383,761	2,628,624	110.27%
	Interest	24,000	110,000	458.33%
	Franchise Fees	459,600	520,300	113.21%
	Licenses & Permits	23,000	15,100	65.65%
	Intergovernmental Revenue	562,295	617,000	109.73%
	Charges for Services	148,951	378,300	253.98%
	Miscellaneous	240,000	37,000	15.42%
	Transfers	732,820	418,666	57.13%
	Current Revenue	4,574,427	4,724,990	103.29%
	<b>TOTAL RESOURCES</b>	<b>9,365,648</b>	<b>8,351,436</b>	<b>88.96%</b>
<b>REQUIREMENTS</b>				
	Administration	2,793,598	1,603,320	57.38%
	Planning	745,389	733,975	98.47%
	Police	2,746,744	2,880,002	104.85%
	Municipal Court	301,188	337,911	112.19%
	Parks & Grounds	695,393	652,798	93.87%
	Operating Budget	7,282,312	6208,006	85.24%
	Transfers	0	64,000	
	Contingency	383,336	379,430	
	<b>TOTAL APPROPRIATIONS</b>	<b>7,665,648</b>	<b>6,651,436</b>	<b>86.51%</b>
	Unappropriated End Fund Bal	1,700,000	1,700,000	100.00%
	<b>TOTAL BUDGET</b>	<b>9,365,648</b>	<b>8,351,436</b>	<b>88.96%</b>

## ADMINISTRATION DEPARTMENT



**PURPOSE:**

The Administration Department includes the City Manager and support staff. The responsibilities of the department include day-to-day management of the City, converting City Council goals into action plans, managing City contracts, franchise agreements and grant projects, responding to citizen inquiries and complaints, managing the City records, and working with state and federal elected officials and departments. The Administration Department is responsible for all City Recorder and Human Resources functions. The City Manager receives direction from the City Council, who set policy for the City through the passage of annual goals, ordinances, and resolutions. The City Council and City Manager are responsible for ensuring effective working relationships with citizens, community groups and other governmental agencies.

**VISION FOR THE YEAR:**

To ensure the City operates in accordance with the City Charter, State, and Federal laws.

**COUNCIL AND DEPARTMENT GOALS:**

The Administration Department is responsible for ensuring Council goals and day to day operations of the City are met.

- Promote community events .
- Promote outreach and track outreach impact.

ADMINISTRATON OBJECTIVES	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Adopt Budget												
Annual Town Meeting												
Boards & Commissions Banquet												
CEP Process												
Continue Communication Outreach												
Council Retreat												
Council Goal Setting												
Maintain Website Page												
Monthly Newsletter												
Personnel Policies & Procedures												
Prepare Budget												
Prepare Department Work Plans												
Prepare Financial Statements												
Retain and Recruit Staff												
Promote Community Events												

**BUDGET NOTES:**

The Administrative Department’s proposed budget is \$1,603,320. The fund allocates \$96,018 for personnel services and \$1,456,902 for materials and services. Within materials and services, the largest expenditures are economic development at \$131,917, contractual professional at \$345,100 and Community Contributions \$60,400. Administration also pays expenses for all departments for City-wide expenses such as financial software, audits and insurance. Capital outlay is budgeted at \$50,000 to be spent on equipment and server upgrades and maintenance of City Hall building.

This year Administration is also covering the Building Fund’s expenses by transferring \$67,000 to the fund as well as covering Building expenses in the amount of \$28,674 that would normally be transferred as an ISF transfer.

**PERCENTAGE OF TIME ALLOCATION:**

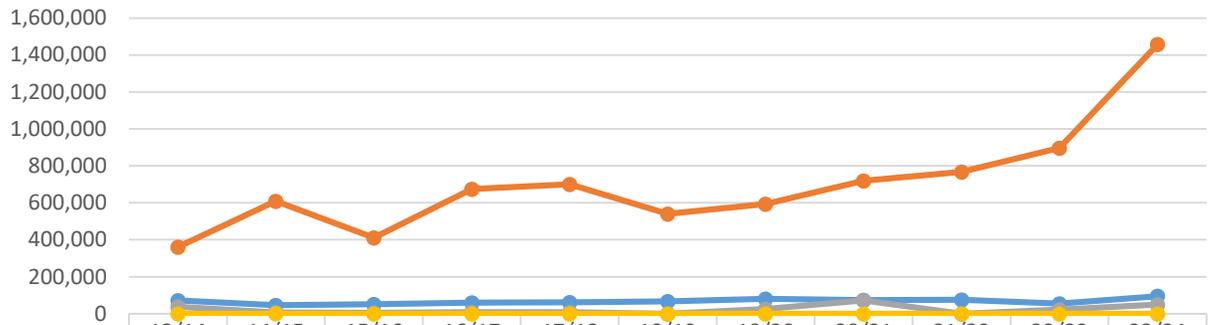
Administration	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
City Manager	10%	10%	10%	10%	55.08	80.45
Finance Administrator/Office Manager	15%	15%	15%	15%	46.63	64.98
Assistant City Manager	10%	0%	0%	0%		
Assistant to City Manager	0%	10%	10%	10%	28.20	44.12
City Recorder	15%	15%	15%	15%	32.46	45.27
<b>TOTAL FTE'S</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>		

Administration Department Expenditures	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
Personnel Services	\$ 73,376	\$ 75,317	\$ 90,615	\$ 74,122	\$ 96,018
Materials and Services	719,732	767,699	2,632,983	1,275,774	1,457,302
Capital Outlay	73,434	0	70,000	30,000	50,000
Transfers	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 866,542</b>	<b>\$ 843,016</b>	<b>\$ 2,793,598</b>	<b>\$ 1,379,896</b>	<b>\$ 1,603,320</b>

Administration Department Comparison 2024 Budget to 2023	Adopted 2022-23	Budget 2023-24	23/24 Budget vs. 22/23 Adopted
<b>REQUIREMENTS</b>			
Personnel Services	90,615	96,018	105.96%
Materials & Services	2,632,983	1,457,302	55.33%
Capital Outlay	70,000	50,000	71.43%
Operating Budget	2,793,598	1,603,320	57.38%
<b>Total Expenditures</b>	<b>2,793,598</b>	<b>1,603,320</b>	<b>57.38%</b>
Transfers	0	0	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>2,793,598</b>	<b>1,603,320</b>	<b>57.38%</b>

Account	Description	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
	Administration Salaries	47,899	48,781	55,770	50,334	58,741
10-100-146	Health Insurance	7,034	8,570	12,946	9,000	14,500
10-100-148	Retirement Benefits	14,636	14,210	17,008	10,950	17,690
10-100-150	Social Security	3,788	3,671	4,462	3,755	4,640
10-100-152	Workers' Compensation	18	85	429	83	447
	<b>Total Personnel Services</b>	<b>73,376</b>	<b>75,317</b>	<b>90,615</b>	<b>74,122</b>	<b>96,018</b>
10-100-200	Building/Facilities Maintenance	10,473	1,929	28,500	12,332	28,500
10-100-201	Building Lease	33,300	33,300	33,300	39,300	48,600
10-100-202	Equipment Maintenance	0	0	500	0	800
10-100-203	Maintenance Agreements	26,193	41,480	47,550	98,780	58,150
10-100-204	Vehicle Maintenance	420	329	5,400	0	5,300
10-100-205	Small Equipment	12,391	4,493	12,500	5,164	9,500
10-100-216	Office Supplies	18,560	12,360	15,900	9,290	16,200
10-100-218	Operational Supplies	0	0	2,500	4	2,500
10-100-228	Utilities	66,675	66,002	91,800	54,674	69,000
10-100-230	Contractual/Professional	77,769	171,328	514,500	155,000	345,100
10-100-231	Nuisance Abatement	0	0	1,000	0	1,000
10-100-232	Elections	0	0	3,000	0	3,000
10-100-234	Miscellaneous	0	0	0	4	0
10-100-238	Insurance	145,035	158,436	326,600	250,000	325,975
10-100-240	Travel/Training	4,150	22,679	55,000	35,000	55,000
10-100-242	Dues/Fees/Subscriptions	32,926	47,532	58,215	68,000	58,215
10-100-243	Economic Development	36,494	158,431	214,440	98,226	131,917
10-100-244	Publications/Notices/Advertising	1,311	765	3,300	0	3,300
10-100-245	Emergency Management	9,845	9,845	9,845	0	9,845
10-100-246	Community Contributions	156,516	29,970	984,133	450,000	60,400
10-100-247	CET School District (96%)	87,674	8,821	225,000	0	225,000
10-100-250	Advance Funding Reimbursement	0	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>719,732</b>	<b>767,699</b>	<b>2,632,983</b>	<b>1,275,774</b>	<b>1,457,302</b>
10-100-300	Equipment	35,344	0	20,000	25,000	20,000
10-100-311	Capital Equipment	0	0	40,000	5,000	20,000
10-100-344	Computer Hardware/Software	38,090	0	10,000	0	10,000
	<b>Total Capital Outlay</b>	<b>73,434</b>	<b>0</b>	<b>70,000</b>	<b>30,000</b>	<b>50,000</b>
	<b>Total Administration Expenses</b>	<b>866,542</b>	<b>843,016</b>	<b>2,793,598</b>	<b>1,379,896</b>	<b>1,603,320</b>

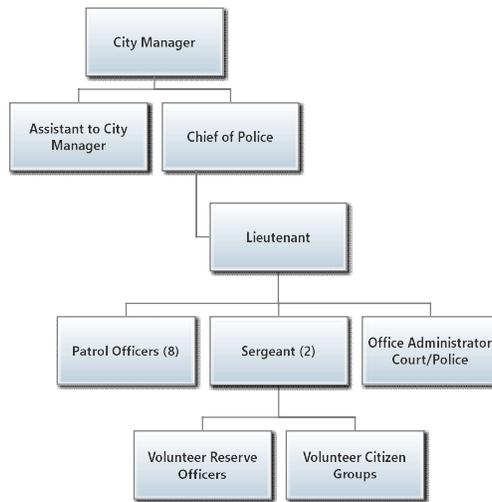
### Administration Department 10 Year History



	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
Personnel Services	71,867	46,244	51,308	59,763	61,662	67,030	80,160	73,376	75,317	54,900	96,018
Materials & Services	361,708	609,110	411,881	673,800	699,993	540,600	594,213	719,732	767,699	896,788	1,457,302
Capital Outlay	38,312	6,688	5,240	8,947	8,296	0	25,697	73,434	0	21,393	50,000
Transfers	0	800	0	0	0	0	0	0	0	0	0



# POLICE DEPARTMENT



**PURPOSE:**

We, the members of the Scappoose Police Department, are committed to maintaining a safe and livable community by working in partnership with the community to preserve peace, prevent crime, and protect property with professionalism and compassion.

**VISION FOR THE YEAR:**

The vision of the Scappoose Police Department is to continue to enhance Officer Health and Wellness, work towards complete full-time coverage, purchase a new RMS system which is a countywide initiative, continue recruitment until fully staffed, criminal investigations and traffic safety enforcement, increase emergency preparedness and update city ordinances. Continue our motto of community and compassion. Participate in community events which help enhance the relationship between police and the community.

**COMPLIANCE WITH COUNCIL GOALS:**

- Fund increased Community Engagement and Outreach for Public Safety
- Complete Operational needs analysis and prioritize the recommendation to support sufficient staffing for Police Department
- Create a Safe City & Visible Police Presence

Police Department Objectives	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Continue Community Outreach by Police Department												
Back to School ice cream social												
Coffee with a Cop												
Donut Day												
Halloween safety												
Movies in the Park												
Special Olympics Torch Run												
Earth Day Celebration												
Maintain Emergency Responses Preparedness												
Active shooter training and first aid												
Tabletop exercises												

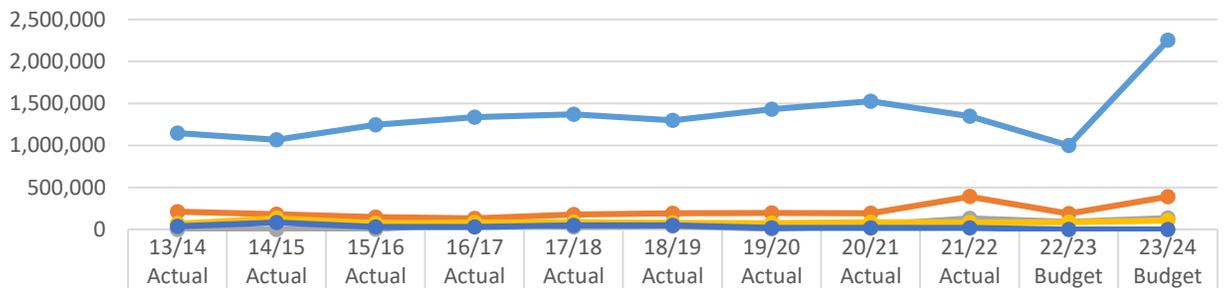


<b>Police Department Expenditures</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
Personnel Services	\$ 1,523,452	\$ 1,347,085	\$ 2,135,730	\$ 1,336,399	\$ 2,251,569
Materials & Services	191,956	391,043	360,109	263,748	387,501
Capital Outlay	52,732	130,606	135,689	136,300	135,600
Transfers	85,768	82,697	115,216	115,216	105,332
Debt Services	18,760	18,760	0	0	0
<b>Total Expenditures</b>	<b>\$ 1,872,668</b>	<b>\$ 1,970,192</b>	<b>\$ 2,746,744</b>	<b>\$ 1,851,663</b>	<b>\$ 2,880,002</b>

<b>Police Department Line Item Detail Account</b>	<b>Description</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
	<b>Police Department Salaries</b>	<b>943,277</b>	<b>888,416</b>	<b>1,269,037</b>	<b>892,189</b>	<b>1,326,062</b>
10-140-146	Health Insurance	214,039	134,844	304,818	181,293	347,396
10-140-148	Retirement Benefits	264,442	239,692	409,923	187,530	426,320
10-140-150	Social Security	71,034	64,424	104,174	62,137	108,341
10-140-152	Workers' Compensation	23,660	14,710	41,778	10,250	43,450
10-140-155	Taxable Fringe Benefits	0	0	0	0	0
10-140-156	Hiring Incentive	7,000	5,000	6,000	3,000	0
10-140-157	ORS 181A.620 Reimbursement	0	0	0	0	0
	<b>Total Personnel Services</b>	<b>1,523,452</b>	<b>1,347,085</b>	<b>2,135,730</b>	<b>1,336,399</b>	<b>2,251,569</b>
10-140-200	Building Maintenance	2,227	3,820	7,400	8,000	8,500
10-140-202	Equipment Maintenance	2,191	0	6,000	1,726	6,000
10-140-203	Maintenance Agreements	4,609	5,875	19,440	13,000	19,038
10-140-204	Vehicle Maintenance	46,771	90,747	90,975	45,000	78,140
10-140-205	Small Equipment	11,094	10,285	14,639	10,000	9,000
10-140-216	Office Supplies	8,825	3,837	8,680	4,100	8,300
10-140-218	Operational Supplies	917	806	7,765	6,400	8,100
10-140-228	Utilities	31,152	30,242	36,900	24,822	38,400
10-140-230	Contractual/Professional Ser	43,461	203,114	89,900	85,000	110,900
10-140-236	Medical Mandates	3,994	1,262	5,675	5,500	6,000
10-140-238	Insurance	0	1,192	0	0	0
10-140-240	Travel/Training	1,636	9,761	15,000	12,000	20,000
10-140-242	Dues/Fees/Subscriptions	23,069	23,835	32,922	31,000	47,823
10-140-244	Publications/Notices/Advertising	459	2,798	1,000	2,200	3,300
10-140-252	Uniforms	11,550	3,470	22,963	15,000	23,000
10-140-253	Special Investigations	0	0	850	0	1,000
	<b>Total Materials &amp; Services</b>	<b>191,956</b>	<b>391,043</b>	<b>360,109</b>	<b>263,748</b>	<b>387,501</b>
10-140-300	Equipment	18,421	106,292	93,000	93,700	115,600
10-140-311	Equipment Fund	34,311	24,314	42,689	42,600	20,000
	<b>Total Capital Outlay</b>	<b>52,732</b>	<b>130,606</b>	<b>135,689</b>	<b>136,300</b>	<b>135,600</b>
10-140-401	Transfer to Unemployment Fun	0	0	0	0	0
10-140-402	Transfer to GF ISF	85,768	82,697	115,216	115,216	105,332
	<b>Total Transfers</b>	<b>85,768</b>	<b>82,697</b>	<b>115,216</b>	<b>115,216</b>	<b>105,332</b>
10-140-500	Vehicle Lease Principal	0	0	0	0	0
10-140-501	Vehicle Lease Interest	0	0	0	0	0
10-140-502	Equipment Lease Principal	16,630	17,663	0	0	0
10-140-503	Equipment Lease Interest	2,130	1,097	0	0	0
	<b>Total Debt Services</b>	<b>18,760</b>	<b>18,760</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>1,872,668</b>	<b>1,970,192</b>	<b>2,746,744</b>	<b>1,851,663</b>	<b>2,880,002</b>

<b>Police Department</b>		<b>Adopted</b>	<b>Budget</b>	<b>2023-24</b>
<b>Comparison 2024 Budget to 2023</b>		<b>2022-23</b>	<b>2023-24</b>	<b>Budget vs. 2022-23 Adopted</b>
<b>REQUIREMENTS</b>				
Personnel Services		2,180,730	2,251,569	103.25%
Materials & Services		360,109	387,501	107.61%
Capital Outlay		90,689	135,600	149.52%
Operating Budget		2,631,528	2,774,670	105.44%
Transfers		115,216	105,332	
Debt Service		0	0	0.00%
<b>Total Expenditures</b>		<b>115,216</b>	<b>105,332</b>	<b>91.42%</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,746,744</b>	<b>2,880,002</b>	<b>104.85%</b>

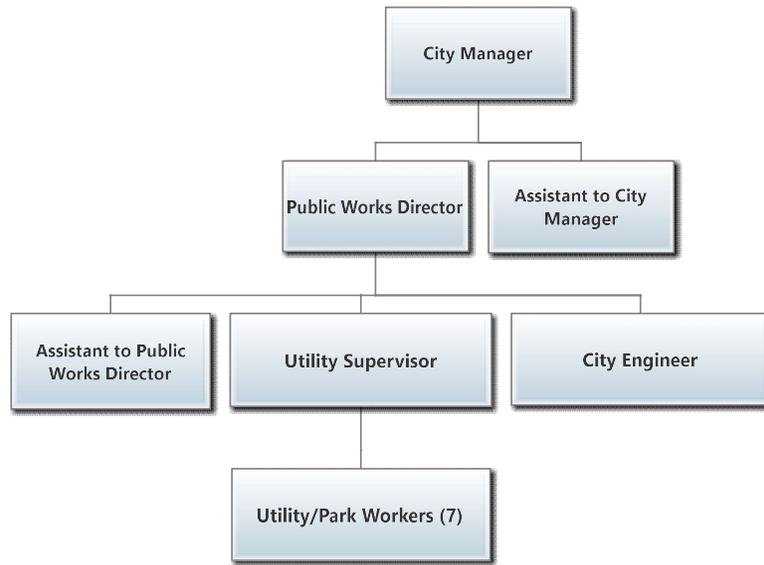
**Police Department 10 Year History**



	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
Personnel Services	1,145,106	1,066,471	1,243,049	1,337,430	1,370,827	1,299,271	1,428,839	1,523,452	1,347,085	999,456	2,251,569
Materials & Services	211,576	179,225	145,208	132,461	176,666	193,256	195,732	191,956	391,043	187,830	387,501
Capital Outlay	0	0	2,000	76,760	29,028	38,335	7,140	52,732	130,606	90,899	135,600
Transfers	68,807	134,088	74,629	80,022	85,662	76,838	74,348	85,768	82,697	86,412	105,332
Debt Services	35,095	82,070	26,975	26,975	45,735	45,735	18,760	18,760	18,760	0	0

<b>POLICE DEPARTMENT CIP</b>						
<b>Project</b>	<b>Amount</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 26 and Beyond</b>
Patrol Vehicles	180,000		45,000	45,000	45,000	45,000
Weapons upgrade	10,000		10,000			
Vehicle & Body Cameras	18,000		6,000	6,000	6,000	
MDC for Patrol Vehicles	25,200	25,200				
Rifle Racks	5,000	5,000				
Vehicle & Portable Radios	8,000	8,000				
<b>Total</b>	<b>246,200</b>	<b>38,200</b>	<b>61,000</b>	<b>51,000</b>	<b>51,000</b>	<b>45,000</b>

## PARKS DEPARTMENT



**PURPOSE:**

The Parks Department strives to maintain and enhance the City parks, public grounds, and public restrooms. The department is committed to ensuring the citizens of Scappoose have enjoyable recreational areas to visit for play and relaxation.

**VISION:**

The vision of the Parks Department is to further improve our City parks and grounds in a manner which is satisfactory to citizens of Scappoose.

**COMPLIANCE WITH COUNCIL GOALS:**

- Update the Parks and Recreation Masterplan, prioritize projects and pursue funding
- Peace Candle – protect, restore and update the Welcome sign
- Create a funding mechanism for park maintenance and development
- Prioritize upgrades for existing parks to current ADA standards and fund improvement

Parks Fund Objectives	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Create Funding Mechanism												
Prioritize ADA upgrades												
Update Parks and Recreation Master Plan												
Restore the Peace Candle												

**BUDGET NOTES:**

The Parks Department Budget, a portion of the General Fund, maintains the City’s park grounds. For Fiscal year 2023-24, the Parks Department has an operational budget of \$652,798. This figure is comprised of \$289,631 in personnel services, \$174,655 in materials and services and \$16,512 in transfers to the Administration Department. The fund has also identified \$172,000 in capital outlay projects that include: Commerce Drive Park access drive construction, park improvements identified in the new Masterplan,

purchase of a new backhoe and utility pickup and a contribution to a newly established savings program for future park construction.

**PERCENTAGE OF TIME ALLOCATION:**

Parks & Grounds Department	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	46.63	64.98
Utility Supervisor	10%	10%	10%	10%	36.16	50.39
Utility/Parks Worker I	20%	20%	20%	20%	21.78	27.80
Utility/Parks Worker II	130%	130%	120%	120%	25.93	33.09
Utility/Parks Worker III	20%	20%	20%	20%	28.57	36.46
City Manager	5%	5%	5%	5%	55.08	80.45
City Recorder	5%	5%	5%	5%	32.46	45.27
Finance Administrator/Office Manager	5%	5%	5%	5%	46.63	64.98
Assistant City Manager	5%	0%	0%	0%		
Assistant to City Manager		5%	5%	5%	28.20	44.12
Office Administrator Finance	2%	2%	2%	2%	23.44	29.92
<b>TOTAL FTE'S</b>	<b>2.12</b>	<b>2.12</b>	<b>2.02</b>	<b>2.02</b>		

Parks & Grounds Department Expenditures	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
Personnel Services	\$ 242,866	\$ 251,137	\$ 278,094	\$ 259,725	\$ 289,631
Materials & Services	54,305	84,120	145,760	114,420	174,655
Capital Outlay	97,493	73,075	250,000	169,000	172,000
Transfers	31,490	22,422	21,539	21,539	16,512
Debt Services	0	0	0	0	0
Total Expenditures	\$ 426,154	\$ 430,754	\$ 695,393	\$ 564,684	\$ 652,798

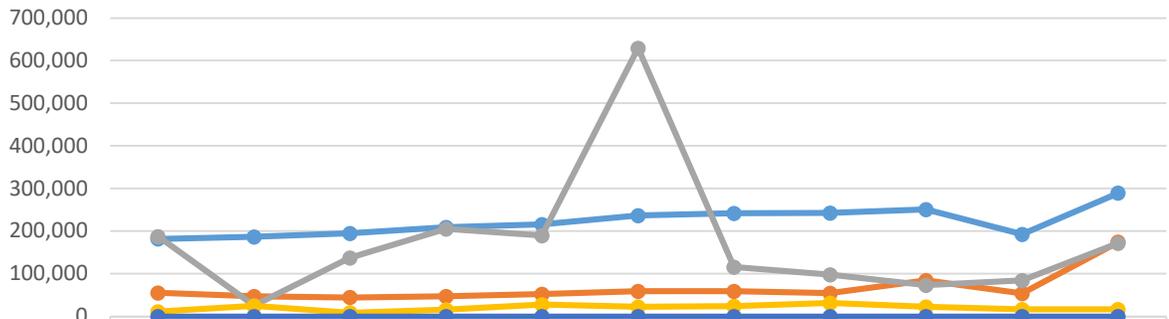
Parks Department Line Item Detail Account	Description	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
	<b>Parks Department Salaries</b>	<b>145,784</b>	<b>150,779</b>	<b>162,963</b>	<b>159,115</b>	<b>169,552</b>
10-160-146	Health Insurance	44,988	45,969	51,874	45,800	52,534
10-160-148	Retirement Benefits	37,805	41,458	45,679	41,800	49,357
10-160-150	Social Security	10,699	11,079	13,037	11,700	13,564
10-160-152	Workers' Compensation	3,589	1,853	4,541	1,310	4,624
10-160-155	Taxable Fringe Benefits	0	0	0	0	0
	<b>Total Personnel Services</b>	<b>242,866</b>	<b>251,137</b>	<b>278,094</b>	<b>259,725</b>	<b>289,631</b>
10-160-200	Building/Facilities Maintenance	2,693	1,827	5,000	8,000	23,500
10-160-202	Equipment Maintenance	4,518	4,577	9,000	6,000	5,000
10-160-203	Maintenance Agreements	432	357	1,500	1,000	1,440
10-160-204	Vehicle Maintenance	943	1,168	2,500	1,250	2,000
10-160-205	Small Equipment	3,912	6,097	5,000	8,500	7,500
10-160-206	Fuel, Oil, Lube	3,045	4,845	4,200	6,000	5,975
10-160-214	Skate Park Maintenance	0	0	500	0	500
10-160-216	Office Supplies	700	600	1,480	1,000	1,000
10-160-218	Operational Supplies	15,801	28,472	23,710	22,000	25,520

10-160-228	Utilities	4,996	4,930	6,000	7,000	6,000
10-160-230	Contractual/Profession	12,476	27,642	74,700	45,000	60,700
10-160-231	Temporary Employment	0	0	0	0	20,000
10-160-234	Miscellaneous	0	0	1,000	0	0
10-160-235	Property Taxes	913	351	0	920	1,000
10-160-238	Insurance	1,592	388	0	0	0
10-160-240	Travel/Training	0	635	2,000	1,000	2,500
10-160-242	Dues/Fees/Subscriptions	327	145	520	1,750	2,420
10-160-244	Publications/Notices/Advertising	0	787	150	500	1,500
10-160-252	Uniforms/Safety/Equipment	733	1,300	3,500	2,000	3,100
10-160-254	Equipment Rental	1,226	0	5,000	2,500	5,000
	<b>Total Materials &amp; Services</b>	<b>54,305</b>	<b>84,120</b>	<b>145,760</b>	<b>114,420</b>	<b>174,655</b>
10-160-300	Equipment	65,796	12,983	200,000	125,000	100,000
10-160-311	Capital Equipment	31,697	60,092	50,000	44,000	22,000
10-160-315	Skate Park	0	0	0	0	0
10-160-326	Council Approved Projects	0	0	0	0	50,000
	<b>Total Capital Outlay</b>	<b>97,493</b>	<b>73,075</b>	<b>250,000</b>	<b>169,000</b>	<b>172,000</b>
10-160-401	Transfer to Unemployment	0	0	0	0	0
10-160-402	Transfer to GF ISF	31,490	22,422	21,539	21,539	16,512
	<b>Total Transfers</b>	<b>31,490</b>	<b>22,422</b>	<b>21,539</b>	<b>21,539</b>	<b>16,512</b>
	<b>Total Expenditures</b>	<b>426,154</b>	<b>430,754</b>	<b>695,393</b>	<b>564,684</b>	<b>652,798</b>

<b>Parks &amp; Grounds Department</b>		<b>Adopted</b>	<b>Budget</b>	<b>2023-24</b>
<b>Comparison 2024 Budget to 2023</b>		<b>2022-23</b>	<b>2023-24</b>	<b>Budget vs. 2023 Adopted</b>
<b>REQUIREMENTS</b>				
Personnel Services		278,094	289,631	104.15%
Materials & Services		145,760	174,655	119.82%
Capital Outlay		250,000	172,000	68.80%
Operating Budget		<u>673,854</u>	<u>636,286</u>	94.42%
Transfers		21,539	16,512	
Debt Service		0	0	0.00%
<b>Total Expenditures</b>		<u>695,393</u>	<u>652,798</u>	93.87%
<b>TOTAL APPROPRIATIONS</b>		695,393	652,798	93.87%

<b>Parks CIP</b>						
<b>Project</b>	<b>Amount</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26 and Beyond</b>
Fitness Park	150,000			150,000		
General Park Improvements	500,000	100,000	100,000	100,000	100,000	100,000
Parks Capital Equipment	380,000	80,000	75,000	75,000	75,000	75,000
Peace Candle	50,000	50,000				
Scappoose Creek Trail	40,000	40,000				
<b>Total</b>	<b>1,120,000</b>	<b>270,000</b>	<b>175,000</b>	<b>325,000</b>	<b>175,000</b>	<b>175,000</b>

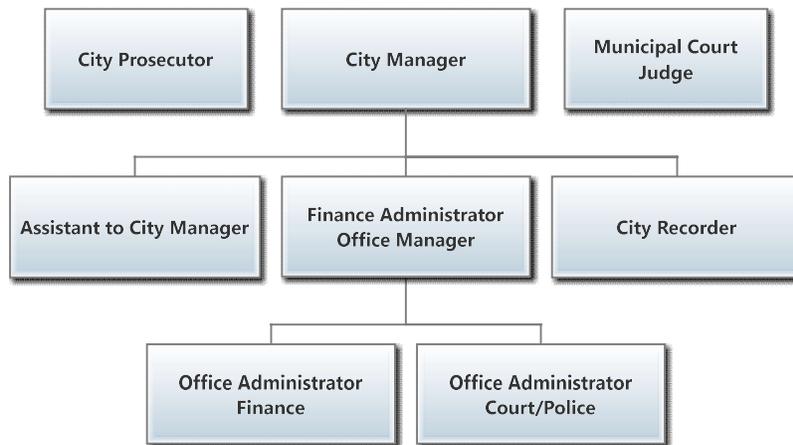
### Parks Department 10 Year History



	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
Personnel Services	181,894	186,866	194,839	209,449	215,486	237,047	241,858	242,866	251,137	192,728	289,631
Materials & Services	55,145	46,950	44,546	47,030	51,980	59,396	58,822	54,305	84,120	54,095	174,655
Capital Outlay	187,091	25,750	137,399	205,600	189,335	629,659	115,519	97,493	73,075	84,309	172,000
Transfers	11,499	24,457	8,953	15,471	27,949	22,653	23,782	31,490	22,422	16,154	16,512
Debt Services	0	0	0	0	0	0	0	0	0	0	0



## MUNICIPAL COURT DEPARTMENT



**PURPOSE:**

The Scappoose Municipal Court operates under direction of the Presiding Judge, who has jurisdiction over misdemeanors and violations that occur within the jurisdictional boundary of the City of Scappoose. Felony crimes are handled by Circuit Court, located in St Helens. Municipal Court is held on Wednesdays.

**VISION FOR THE YEAR:**

The Municipal Court’s vision for the coming year is to continue to preside over misdemeanors and violations. The Municipal Court will continue to substantially reduce the number of outstanding uncollected citations.

**COMPLIANCE WITH COUNCIL GOALS:**

Assist Administration Department in ensuring Council goals are met.

**BUDGET NOTES:**

The Municipal Court’s budget is \$336,381. Within that budget, \$92,160 is budgeted for personnel services costs and \$237,525 is budgeted for materials and services. Of that amount, contractual services for the Judge, court appointed Attorneys and Prosecuting Attorney represent \$167,275. The second largest expenditure in the materials & services is assessments at \$40,020. There will be \$8,501 transferred to the Administration Department.

**PERCENTAGE OF TIME ALLOCATION:**

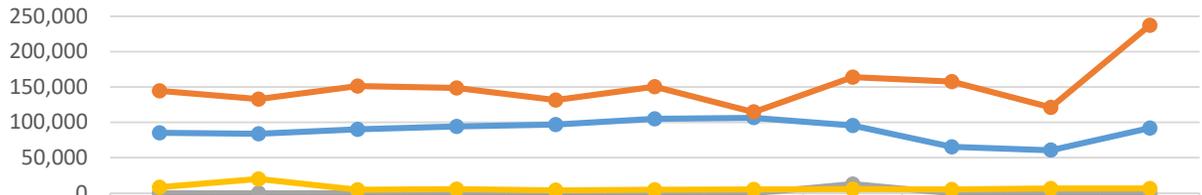
Municipal Court Department	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
City Recorder	5%	5%	5%	5%	32.46	45.27
Finance Administrator/Office Manager	5%	5%	5%	5%	46.63	64.98
Office Administrator Court	100%	100%	0%	0%		
Office Administrator Court/Police	0%	0%	50%	50%	28.00	35.73
Office Administrator Finance	2%	2%	2%	2%	23.44	29.92
<b>TOTAL FTE</b>	<b>1.12</b>	<b>1.12</b>	<b>0.62</b>	<b>0.62</b>		

<b>Municipal Court Department Expenditures</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
Personnel Services	95,428	65,258	89,952	80,950	92,160
Materials and Services	164,079	157,953	202,735	167,236	237,525
Capital Outlay	12,948	0	0	0	0
Transfers	5,378	5,253	8,501	5,253	6,696
<b>Total Expenditures</b>	<b>277,833</b>	<b>228,464</b>	<b>301,188</b>	<b>253,439</b>	<b>337,911</b>

<b>Municipal Court Line Item Detail Account</b>	<b>Description</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
	<b>Municipal Court Salaries</b>	<b>58,185</b>	<b>37,409</b>	<b>50,192</b>	<b>48,700</b>	<b>51,417</b>
10-150-146	Health Insurance	13,951	12,808	18,955	15,200	19,272
10-150-148	Retirement Benefits	18,782	12,145	16,575	14,500	17,138
10-150-150	Social Security	4,355	2,739	4,065	2,400	4,165
10-150-152	Worker's Compensation	154	157	165	150	168
10-150-155	Taxable Fringe Benefits	0	0	0	0	0
	<b>Total Personnel Services</b>	<b>95,428</b>	<b>65,258</b>	<b>89,952</b>	<b>80,950</b>	<b>92,160</b>
10-150-200	Building/Facilities Maintenance	196	233	0	0	0
10-150-202	Equipment Maintenance	0	0	0	0	0
10-150-203	Maintenance Agreements	3,152	13,272	13,630	13,650	13,905
10-150-205	Small Equipment	3,919	0	2,000	0	2,000
10-150-216	Office Supplies	2,538	1,108	2,700	1,500	2,700
10-150-228	Utilities	3,883	3,680	5,400	4,876	5,400
10-150-230	Contractual/Professional	121,612	118,102	132,400	120,000	167,275
10-150-234	Miscellaneous	0	0	0	0	0
10-150-238	Insurance	300	300	150	0	150
10-150-240	Travel/Training	656	905	4,200	1,300	4,200
10-150-242	Dues/Fees/Subscriptions	1,243	886	1,325	910	965
10-150-244	Publications/Notices/Advertising	385	345	810	0	810
10-150-248	Jail/Jury	0	0	100	0	100
10-150-250	Assessments	26,195	19,122	40,020	25,000	40,020
	<b>Total Materials &amp; Services</b>	<b>164,079</b>	<b>157,953</b>	<b>202,735</b>	<b>167,236</b>	<b>237,525</b>
10-150-344	Computer Hardware & Software	12,948	0	0	0	0
	<b>Total Capital Outlay</b>	<b>12,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10-150-401	Transfer to Unemployment	0	0	0	0	0
10-150-402	Transfer to GF ISF	5,378	5,253	8,501	5,253	6,696
	<b>Total Expenditures</b>	<b>277,833</b>	<b>228,464</b>	<b>301,188</b>	<b>253,439</b>	<b>337,911</b>

<b>Municipal Court Department</b>	<b>Adopted 2022-23</b>	<b>Budget 2023-24</b>	<b>2023-24 Adopted vs 2022-23 Budget</b>
<b>Comparison 2024 Budget to 2023</b>			
<b>REQUIREMENTS</b>			
Personnel Services	89,952	92,160	102.45%
Materials & Services	202,735	237,250	117.02%
Operating Budget	292,687	329,410	112.55%
Transfers	8,501	8,501	
<b>Total Expenditures</b>	<b>301,188</b>	<b>337,911</b>	<b>112.19%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>301,188</b>	<b>337,911</b>	<b>112.19%</b>

Municipal Court 10 Year History



	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
Personnel Services	85,143	84,010	90,369	94,055	96,891	104,932	106,717	95,428	65,258	60,851	92,160
Materials & Services	144,528	133,095	151,633	148,512	131,407	150,378	114,820	164,079	157,953	121,258	237,525
Capital Outlay	0	0	0	0	0	0	0	12,948	0	0	0
Transfers	8,363	20,071	4,563	5,452	4,188	4,476	4,943	5,378	5,253	6,376	6,696



## PLANNING DEPARTMENT



**PURPOSE:**

The Planning Department is committed to serving existing and new residents and businesses with comprehensive planning services in the belief that a growing community can remain livable, meet the needs of its citizens, and become a diverse community with jobs and housing options. The department guides public and private development through long-range planning and development review and serves as an information resource for residents on a wide range of topics pertaining to land use and infrastructure.

**VISION FOR THE YEAR:**

The Planning Department assists citizens with new industrial, commercial, and residential development projects. The primary Planning Department areas of focus for the year will be assisting citizens and developers with current planning projects, continued development of the 50-Year Plan, promoting and supporting small local businesses, supporting OMIC’s expansion, and support and monitoring of the Columbia Commerce Center.

**COMPLIANCE WITH COUNCIL GOALS:**

- Promote and Support Small Local Businesses
- Continue Development of the 50 Year Plan
- Support and Monitor Development of Columbia Commerce Center
- Economic Development marketing

Planning Department Objective	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Development of 50 -Year Plan												
Support & Monitor Columbia Commerce Center												
Promote and Support Small Local Businesses												
Economic Development Marketing												

**BUDGET NOTES:**

The budgeted amount from the General Fund for the Planning department is \$733,975. The Planning Department anticipates revenue of \$43,000. Personnel services costs are budgeted at \$430,556. Material and services costs are estimated at \$142,841. Capital outlay is budgeted at \$125,000 and there will be a transfer to the Administration Department of \$35,578.

The Planning Department is addressing Council Goal 2.1 by budgeting \$125,000 this fiscal year to continue working with our consultant on the 50-Year Plan. It is anticipated that this project will be completed in late 2024.

**PERCENTAGE OF TIME ALLOCATION:**

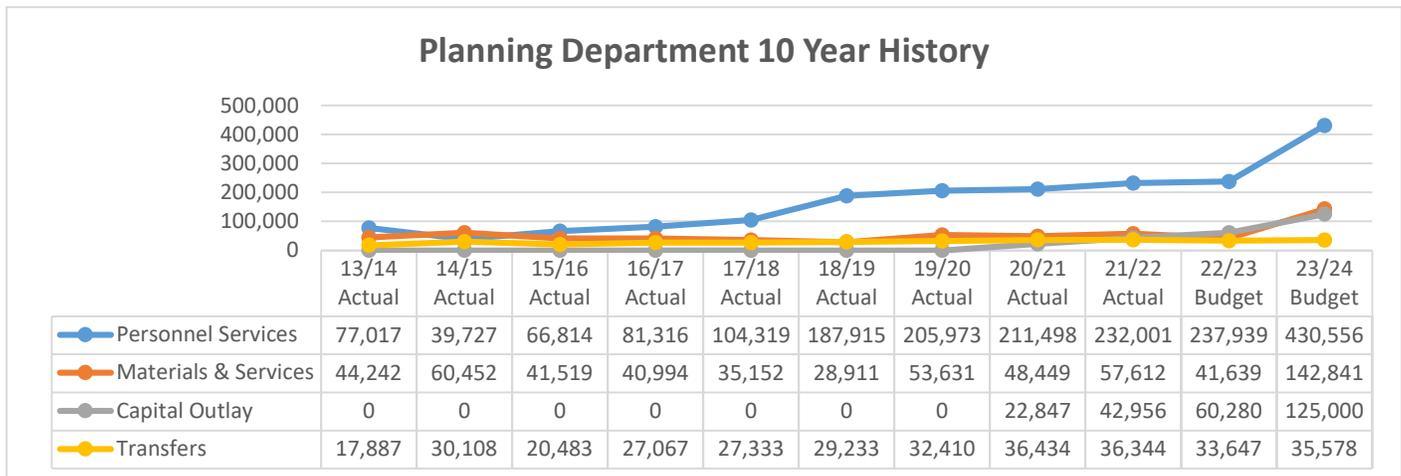
Planning Department	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
Community Development Director	100%	100%	100%	100%	46.63	64.98
City Recorder	5%	5%	5%	5%	32.46	45.27
Finance Administrator/Office Manager	5%	5%	5%	5%	46.63	64.98
Office Administrator CDC	50%	50%	50%	60%	23.44	29.92
Office Administrator Finance	2%	2%	2%	2%	23.44	29.92
City Manager	5%	5%	5%	5%	55.08	80.45
Associate Planner	0%	0%	100%	95%	30.80	39.32
Assistant to City Manager	5%	5%	5%	5%	28.20	44.12
<b>TOTAL FTE's</b>	<b>1.72</b>	<b>1.72</b>	<b>2.72</b>	<b>2.77</b>		

Planning Department Expenditures	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
Personnel Services	\$ 211,498	\$ 232,001	\$ 432,495	\$ 314,405	\$ 430,556
Materials & Services	48,449	57,612	123,031	108,025	142,841
Capital Outlay	22,847	42,956	145,000	100,000	125,000
Transfers	36,434	36,344	44,863	44,863	35,578
<b>Total Expenditures</b>	<b>\$ 319,227</b>	<b>\$ 368,912</b>	<b>\$ 745,389</b>	<b>\$ 567,293</b>	<b>\$ 733,975</b>

Planning Department Line Item Detail Account	Description	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
	<b>Planning Department Salaries</b>	<b>131,580</b>	<b>145,924</b>	<b>255,085</b>	<b>208,400</b>	<b>266,150</b>
10-120-142	Overtime	2,039	1,955	8,500	1,990	2,585
10-120-146	Health Insurance	33,675	33,496	68,581	38,500	55,890
10-120-148	Retirement Benefits	33,943	39,405	76,739	48,538	72,634
10-120-150	Social Security	10,008	10,971	20,675	16,527	30,712
10-120-152	Workers' Compensation	253	249	2,915	450	2,585
10-120-155	Taxable Fringe Benefits	0	0	0	0	0
	<b>Total Personnel Services</b>	<b>211,498</b>	<b>232,001</b>	<b>432,495</b>	<b>314,405</b>	<b>430,556</b>
10-120-200	Building /Facilities Maintenance	1,632	2,617	3,500	2,000	1,500
10-120-202	Equipment Maintenance	0	0	0	0	0
10-120-203	Maintenance Agreements	1,094	920	2,625	2,625	3,575
10-120-204	Vehicle Maintenance	661	10	2,030	1,500	3,536
10-120-205	Small Equipment	8,189	3,444	5,000	3,000	5,000
10-120-206	Fuel, Oil & Lube	182	408	285	500	615
10-120-216	Office Supplies	1,618	1,973	5,000	3,500	5,000
10-120-228	Utilities	1,744	1,587	2,100	2,100	2,100
10-120-230	Contractual/Professional	29,932	42,294	86,796	85,500	105,350
10-120-234	Miscellaneous	0	0	0	0	0
10-120-238	Insurance	0	150	0	0	0
10-120-240	Travel/Training	791	1,312	7,200	2,900	7,800
10-120-242	Dues/Fees/Subscriptions	1,282	1,201	2,045	1,900	2,005

10-120-244	Publications/Notices/Advertising	1,325	1,694	6,450	2,500	6,360
10-120-245	Matching Grant Fund	0	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>48,449</b>	<b>57,612</b>	<b>123,031</b>	<b>108,025</b>	<b>142,841</b>
10-120-300	Equipment	3,775	0	0	0	0
10-120-314	Council Approved Projects	19,072	42,956	145,000	100,000	125,000
	<b>Total Capital Outlay</b>	<b>22,847</b>	<b>42,956</b>	<b>145,000</b>	<b>100,000</b>	<b>125,000</b>
10-120-401	Transfer to Unemployment	0	0	0	0	0
10-120-402	Transfer to GF ISF	36,434	36,344	44,863	44,863	35,578
	<b>Total Transfers</b>	<b>36,434</b>	<b>36,344</b>	<b>44,863</b>	<b>44,863</b>	<b>35,578</b>
	<b>Total Expenditures</b>	<b>319,227</b>	<b>368,912</b>	<b>745,389</b>	<b>567,293</b>	<b>733,975</b>

Planning Department		Adopted	Budget	2022-23
Comparison 2024 Budget to 2023		2022-23	2023-24	Adopted vs 2023-24 Budget
<b>REQUIREMENTS</b>				
Personnel Services		432,495	430,556	99.55%
Materials & Services		123,031	142,841	116.10%
Capital Outlay		145,000	125,000	86.21%
Operating Budget		700,526	698,397	99.70%
Transfers		44,863	35,578	79.30%
<b>Total Expenditures</b>		<b>745,389</b>	<b>733,975</b>	<b>98.47%</b>
<b>TOTAL APPROPRIATIONS</b>		<b>745,389</b>	<b>733,975</b>	<b>98.47%</b>



PLANNING DEPARTMENT CIP							-
Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond	-
50 Year Plan	250,000	100,000	125,000	23,000			248,000
<b>Total</b>	<b>250,000</b>	<b>100,000</b>	<b>125,000</b>	<b>23,000</b>	-	-	248,000

## GENERAL FUND NON-DEPARTMENTAL

**PURPOSE:**

The fund contains transfers out, contingency, and unappropriated ending fund balance.

**VISION FOR THE YEAR:**

Maintain a strong contingency fund and unappropriated ending fund balance to serve as the basis for next fiscal year’s cash carryover.

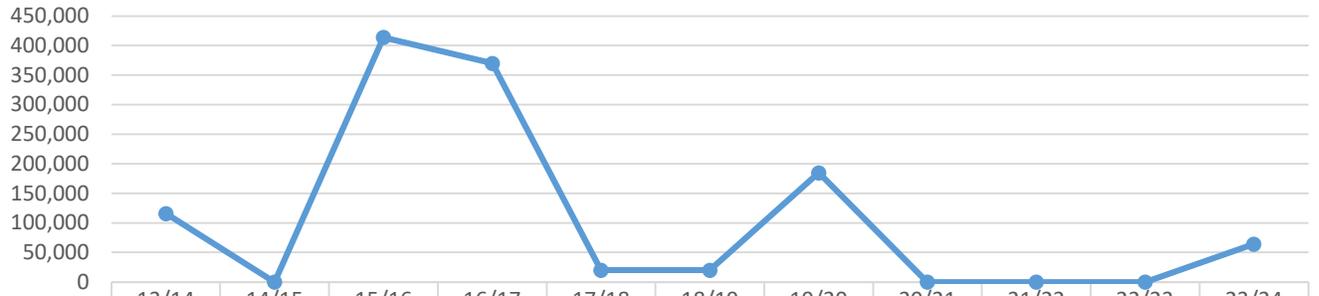
**BUDGET NOTES:**

The contingency line item has been budgeted at \$584,830. The unappropriated ending fund balance is retained at \$1,700,000.

<b>Non-Departmental Expenditures</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 64,000
Contingency	799,985	710,395	383,336	0	584,830
Unappropriated Fund Balance	0	0	1,700,000	0	1,700,000
<b>Total Expenditures</b>	<b>\$ 799,985</b>	<b>\$ 710,395</b>	<b>\$ 2,083,336</b>	<b>\$ -</b>	<b>\$ 2,348,830</b>

<b>Non-Departmental Line Item Detail</b>		<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
<b>Account</b>	<b>Description</b>					
10-999-416	Transfer to Building Fund	0	0	0	0	64,000
10-999-418	Transfer to Unemployment	0	0	0	0	0
10-999-424	Transfer to Foot Paths	0	0	0	0	0
10-999-425	Transfer to Parks SDC	0	0	0	0	0
10-999-428	Transfer to Watts House Fund	0	0	0	0	0
	<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,000</b>
10-999-600	Contingency	799,985	710,395	383,336	0	379,430
	<b>Total Contingency</b>	<b>799,985</b>	<b>710,395</b>	<b>383,336</b>	<b>0</b>	<b>379,430</b>
10-999-900	Unappropriated Ending Fund	0	1,700,000	1,700,000	0	1,700,000
	<b>Total Unappropriated Ending Fund</b>	<b>0</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>0</b>	<b>1,700,000</b>
	<b>Total Expenditures</b>	<b>799,985</b>	<b>2,410,395</b>	<b>2,083,336</b>	<b>0</b>	<b>2,143,430</b>

### Non-Departmental Transfers 10 Year History



	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
● Transfers	116,000	0	414,000	370,000	20,000	20,000	185,000	0	0	0	64,000

## LAW ENFORCEMENT ASSESSMENTS FUND 94

**PURPOSE:**

This fund was established for Law Enforcement Assessment Fees.

**VISION FOR THE YEAR:**

The Municipal Court imposes an assessment fee appropriate to the cost of providing the enforcement services as established by the City. The assessments will be expended in relation to law enforcement and prevention activity in areas of traffic safety, drug, and alcohol prevention or other crime prevention activity.

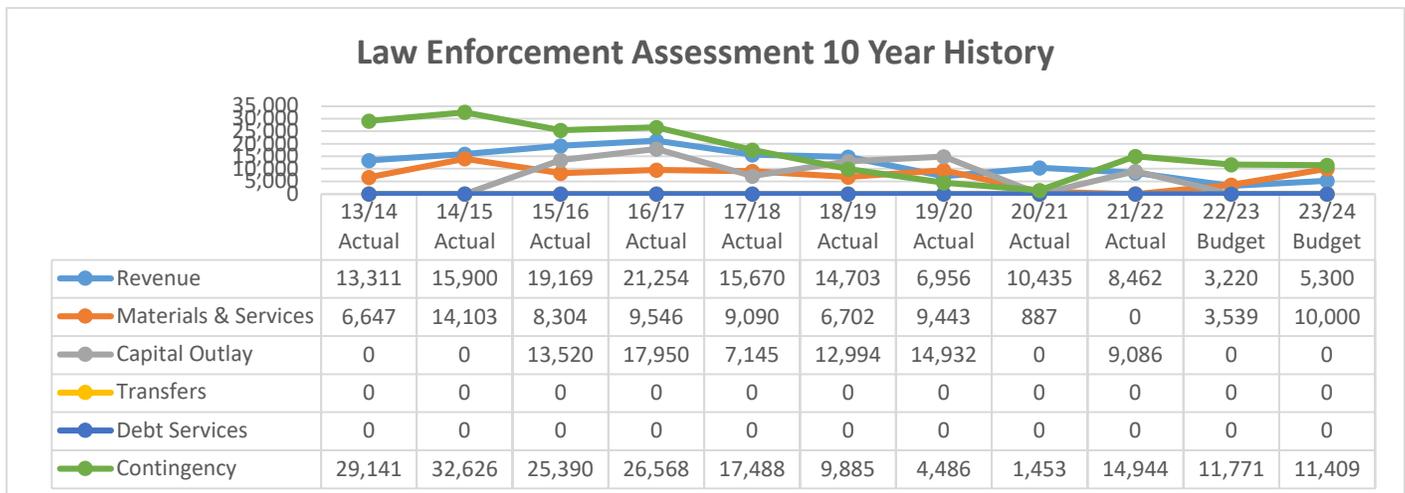
**COMPLIANCE WITH COUNCIL GOALS:**

- |                                       |  |
|---------------------------------------|--|
| Continue community safety initiatives | National Night Out                         |
| Donut Day                             | Ice Cream Social                           |
| Halloween Safety                      | Citizen Academy                            |
| Tip a Cop                             | Suicide Prevention Walk                    |
| Special Olympics Torch Run            | School supply donation drop site           |
| Maintain community safety             | Safety equipment for Officers in the field |

POLICE DEPARTMENT OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Community Outreach by Police Department												
Back to School ice cream social												
Coffee with a Cop												
Donut Day												
Halloween safety												
National Night Out												
School supplies												
Special Olympics Torch Run												
Suicide Prevention Walk												
Tip a Cop												

**BUDGET NOTES:**

This year there is working capital carryover of \$16,109. The fund anticipates intergovernmental revenue of \$5,000 and interest income of \$300. Total fund resources are estimated at \$21,409. The fund anticipates spending \$10,000 on training activities and equipment. The fund has a contingency of \$11,409.



<b>Law Enforcement Assessments 94</b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
Working capital carryover	\$ 10,834	\$ 20,383	\$19,171	\$ 19,759	\$ 16,109	\$ 16,109	\$ 16,109
<b>Current year resources</b>							
Interest	\$ 102	\$ 88	\$ 100	\$ 350	\$ 300	\$ 300	\$ 300
Intergovernmental Revenue	\$ 10,334	\$ 8,375	\$ 7,500	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous				\$ -			
Transfers In	\$ -			\$ -	\$ -	\$ -	\$ -
<b>Total current year resources</b>	<b>\$ 10,436</b>	<b>\$ 8,463</b>	<b>\$ 7,600</b>	<b>\$ 3,350</b>	<b>\$ 5,300</b>	<b>\$ 5,300</b>	<b>\$ 5,300</b>
<b>Total resources</b>	<b>\$ 21,270</b>	<b>\$ 28,846</b>	<b>\$26,771</b>	<b>\$ 23,109</b>	<b>\$ 21,409</b>	<b>\$ 21,409</b>	<b>\$ 21,409</b>
Expenditures	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
Materials and services	\$ 887	\$ -	\$15,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay	0	9,086	0	-	0	0	0
Debt Service				-			
Transfers							
Contingency			11,771		11,409	11,409	11,409
<b>Total expenditures</b>	<b>\$ 887</b>	<b>\$ 9,086</b>	<b>\$26,771</b>	<b>\$ 7,000</b>	<b>\$ 21,409</b>	<b>\$ 21,409</b>	<b>\$ 21,409</b>
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -						
<b>Total other requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending available working capita</b>	<b>\$20,383</b>	<b>\$19,759</b>	<b>\$ -</b>	<b>\$ 16,109</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

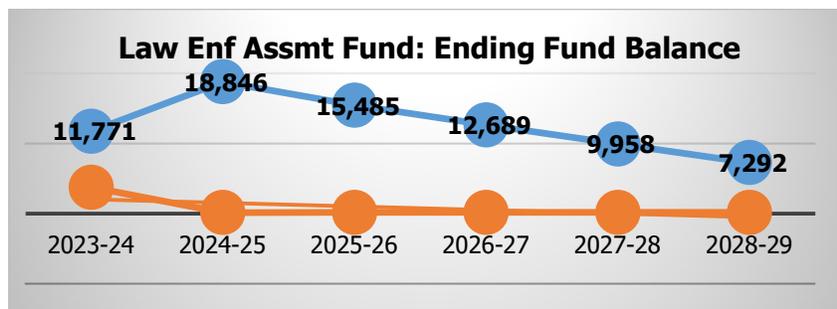
Law Enforcement Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
94-000-003 Interest Earned	102	88	100	350	300
94-000-040 Municipal Court Assessments	10,334	8,375	7,500	3,000	5,000
94-000-100 Miscellaneous	0	0	0	0	0
94-000-400 Transfers In	0	0	0	0	0
<b>Total Revenue</b>	<b>10,435</b>	<b>8,462</b>	<b>7,600</b>	<b>3,350</b>	<b>5,300</b>
94-940-240 Law Enforcement & Prevention	887	0	15,000	7,000	10,000
<b>Total Materials &amp; Services</b>	<b>887</b>	<b>0</b>	<b>15,000</b>	<b>7,000</b>	<b>10,000</b>
94-940-300 Equipment	0	9,086	0	0	0
94-940-306 Vehicle Lease or Purchase	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>9,086</b>	<b>0</b>	<b>0</b>	<b>0</b>
94-940-400 Transfers Out	0	0	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
94-940-600 Contingency	0	0	9,944	0	11,409
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>9,944</b>	<b>0</b>	<b>11,409</b>
<b>Total Expenditures</b>	<b>887</b>	<b>9,086</b>	<b>24,944</b>	<b>7,000</b>	<b>21,409</b>

Law Enforcement Fund Comparison 2023 Adopted to 2024	Adopted 2022-23	Budget 2023-24	Adopted 2023 vs 2024 Budget
<b>RESOURCES</b>			
Beginning Fund Balance	17,344	16,109	92.88%
Interest	100	300	300.00%
Intergovernmental Revenue	7,500	5,000	
Current Revenue	7,600	5,300	69.74%
<b>TOTAL RESOURCES</b>	<b>24,944</b>	<b>21,409</b>	<b>85.83%</b>
Law Enforcement Fee	15,000	10,000	66.67%
Operating Budget	15,000	10,000	66.67%
Contingency	9,944	11,409	
<b>TOTAL APPROPRIATIONS</b>	<b>24,944</b>	<b>21,409</b>	<b>85.83%</b>
<b>TOTAL LAW ENFORCEMENT BUDGET</b>	<b>24,944</b>	<b>21,409</b>	<b>85.83%</b>

<b>LAW ENFORCEMENT ASSESSMENTS CIP</b>						
Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Radar Laser (6)	\$ 21,000		\$ 10,500	\$ 10,500		
<b>Total</b>	<b>\$ 21,000</b>	<b>\$ -</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ -</b>	<b>\$ -</b>

### 5 Year Projection

	Budget 2023-24	Projected				
		2024-25	2025-26	2026-27	2027-28	2028-29
<b>Law Enforcement Fund</b>						
Beginning balance	19,171	11,771	18,846	15,485	12,689	9,958
Revenues	7,600	7,675	7,751	7,828	7,905	7,984
Materials and services	15,000	600	612	624	637	649
Capital outlay	-	-	10,500	10,000	10,000	10,000
Net	11,771	18,846	15,485	12,689	9,958	7,292
Goal	3,750	150	153	156	159	162
Over/(short)	8,021	18,696	15,332	12,533	9,798	7,129



## WATTS HOUSE FUND 62

**PURPOSE:**

This fund was established to provide a more efficient method of tracking Watts House expenditures.

**VISION FOR THE YEAR:**

To provide revenue for expenditures related to the Watts House.

**COMPLIANCE WITH COUNCIL GOALS:**

Maintain fiscal responsibility on behalf of the community.

**BUDGET NOTES:**

This year has a beginning working cash carry over of 33,537 and the fund anticipates revenue of \$400 in interest. Total fund resources are estimated at \$33,937. The fund anticipates spending \$9,620 for materials and services. Under capital outlay, \$10,000 has been budgeted for miscellaneous house projects. Contingency is budgeted at \$14,317.

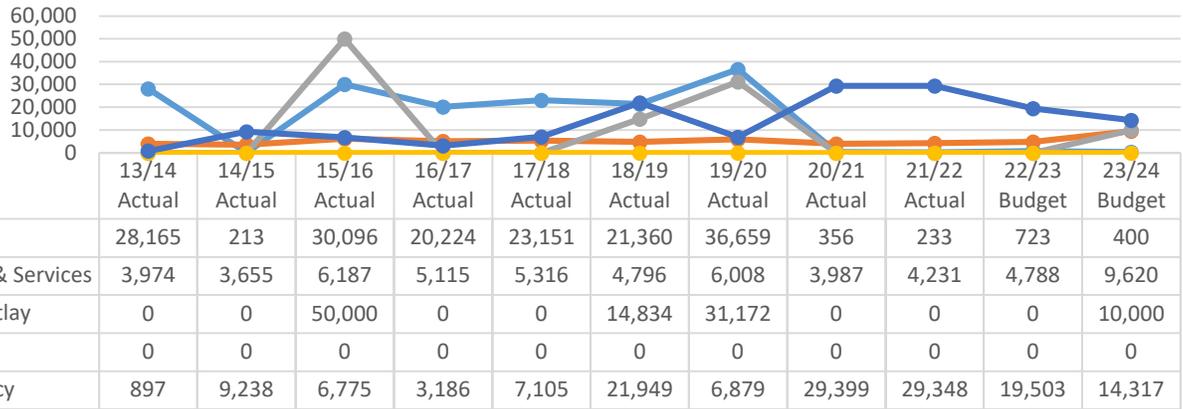
<b><i>Watts House Fund 62</i></b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
Working capital carryover	\$ 48,484	\$ 44,853	\$ 39,878	\$ 40,837	\$ 33,537	\$ 33,537	\$ 33,537
<b>Current year resources</b>							
Interest	\$ 356	\$ 233	\$ 225	\$ 800	\$ 400	\$ 400	\$ 400
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total current year resources</b>	\$ 356	\$ 233	\$ 225	\$ 800	\$ 400	\$ 400	\$ 400
<b>Total resources</b>	\$ 48,840	\$ 45,086	\$ 40,103	\$ 41,637	\$ 33,937	\$ 33,937	\$ 33,937
Expenditures	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Expenditures	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
Materials and services	\$ 3,987	\$ 4,231	\$ 10,600	\$ 8,100	\$ 9,620	\$ 9,620	\$ 9,620
Capital outlay	0	0	10,000	0	10,000	10,000	10,000
Improvements							
Transfers				0	0	0	0
Contingency			19,503		14,317	14,317	14,317
<b>Total expenditures</b>	\$ 3,987	\$ 4,231	\$ 40,103	\$ 8,100	\$ 33,937	\$ 33,937	\$ 33,937
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -						
<b>Total other requirements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending available working capital</b>	<b>\$ 44,853</b>	<b>\$ 40,837</b>	<b>\$ -</b>	<b>\$ 33,537</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Watts House Fund Line Item Detail Account Description	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
62-000-003 Interest Earned	356	233	225	800	400
62-000-120 Watts House Donations	0	0	0	0	0
62-000-125 Intergovernmental Revenue	0	0	0	0	0
62-000-100 Miscellaneous	0	0	0	0	0
62-000-401 Transfers In	0	0	0	0	0
<b>Total Revenue</b>	<b>356</b>	<b>233</b>	<b>225</b>	<b>800</b>	<b>400</b>
62-620-200 Watts House Maintenance	1,606	2,068	7,000	4,500	6,020
62-620-228 Watts House Utilities	2,382	2,163	3,600	3,600	3,600
<b>Total Materials &amp; Services</b>	<b>3,987</b>	<b>4,231</b>	<b>10,600</b>	<b>8,100</b>	<b>9,620</b>
62-620-326 Council Approved Projects	0	0	10,000	0	10,000
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
62-620-401 Transfers Out	0	0	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
62-620-600 Contingency	0	0	19,503	0	14,317
<b>Total Expenditures</b>	<b>3,987</b>	<b>4,231</b>	<b>40,103</b>	<b>8,100</b>	<b>33,937</b>

Watts House Fund Comparison Adopted to Actual	Adopted 2022-23	Budget 2023-24	Adopted 2023 vs 2024 Budget
<b>RESOURCES</b>			
Beginning Fund Balance	44,548	33,537	75.28%
Interest	225	400	177.78%
Current Revenue	225	400	177.78%
<b>TOTAL RESOURCES</b>	<b>44,773</b>	<b>33,937</b>	<b>75.80%</b>
Materials & Services	10,000	9,620	96.20%
Capital Outlay	10,000	10,000	0.00%
Operating Budget	20,000	19,620	48.10%
Contingency	19,503	14,317	
<b>TOTAL APPROPRIATIONS</b>	<b>39,503</b>	<b>33,937</b>	<b>60.60%</b>
<b>TOTAL LAW ENFORCEMENT BUDGET</b>	<b>39,503</b>	<b>33,937</b>	<b>60.60%</b>

<b>WATTS HOUSE CIP</b>							
PROJECT	AMOUNT	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27 & beyond	TOTAL
Basement Lighting Project	10,000	5,000	5,000				10,000
Ongoing Pest Control	10,000	1,020	1,050	1,100	1,150	5,680	10,000
Front Yard Irrigation	3,000	3,000					3,000
Misc. Improvements	25,000	1,600	5,000	5,000	5,000	8,400	25,000
Sidewalk Construction	100,000					100,000	100,000
General Maintenance	25,000	5,000	5,000	5,000	5,000	5,000	25,000
<b>Total</b>	<b>163,000</b>	<b>15,620</b>	<b>11,050</b>	<b>11,100</b>	<b>11,150</b>	<b>119,080</b>	<b>173,000</b>

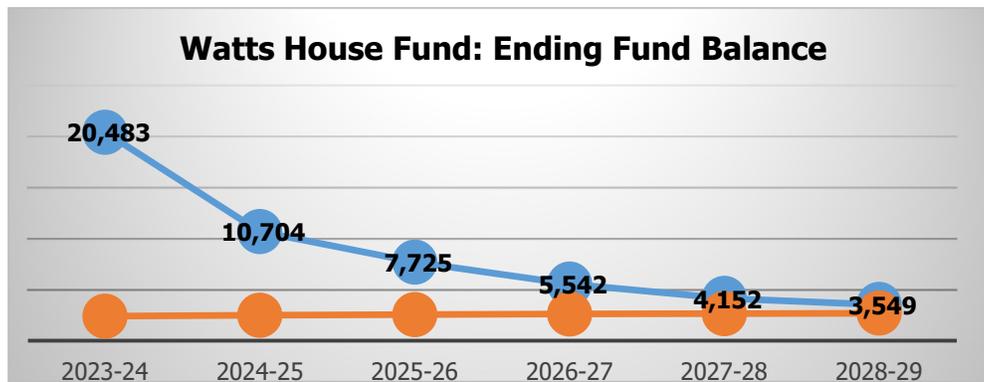
### Watts House Fund 10 Year History



### 5 Year Projection

	Budget	Projected				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Watts House Fund</b>						
Beginning balance	39,878	20,483	10,704	7,725	5,542	4,152
Revenues	225	225	7,226	8,226	9,227	10,227
Materials & services	9,620	10,005	10,205	10,409	10,617	10,830
Capital outlay	10,000	-	-	-	-	-
Transfers	-	-	-	-	-	-
Net	20,483	10,704	7,725	5,542	4,152	3,549
Goal	2,405	2,501	2,551	2,602	2,654	2,707
Over/(short)	18,078	8,202	5,173	2,940	1,497	842

### Watts House Fund: Ending Fund Balance





## PEG FEE FUND 61

**PURPOSE:**

This fund was established for tracking of revenue and expenditures related to PEG Fees.

**VISION FOR THE YEAR:**

Upgrade the sound system in the City Council Chambers.

**COMPLIANCE WITH COUNCIL GOALS:**

Continue to develop a stronger communication plan.

**BUDGET NOTES:**

The fund has a beginning cash position of \$41,000. The fund does not anticipate any PEG Fee revenue in FY 2023-24 due to the elimination of the PEG Fee revenue in the latest franchise agreement. Total fund resources are estimated to be \$43,280. The fund expects to spend \$30,595 for materials & services and contingency is budgeted at \$12,685.

<b>PEG Fee Fund 61</b>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
Working capital carryover	\$ 80,217	\$ 63,108	\$ 41,907	\$ 57,000	\$ 41,000	\$ 41,000	\$ 41,000
<b>Current year resources</b>							
Interest	\$ 535	\$ 316	\$ 300	\$ 1,000	\$ 2,280	\$ 2,280	\$ 2,280
Intergovernmental Revenue	\$ 9,854	\$ 7,274	\$ 10,000	\$ 5,000	\$ -	\$ -	\$ -
Miscellaneous	\$ -			\$ -			
Transfers In	\$ -			\$ -			
<b>Total current year resources</b>	<b>\$ 10,389</b>	<b>\$ 7,590</b>	<b>\$ 10,300</b>	<b>\$ 6,000</b>	<b>\$ 2,280</b>	<b>\$ 2,280</b>	<b>\$ 2,280</b>
<b>Total resources</b>	<b>\$ 90,606</b>	<b>\$ 70,698</b>	<b>\$ 52,207</b>	<b>\$ 63,000</b>	<b>\$ 43,280</b>	<b>\$ 43,280</b>	<b>\$ 43,280</b>
<b>Expenditures</b>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
Materials and services	\$ 27,498	\$ 16,069	\$ 40,995	\$ 22,000	\$ 30,595	\$ 30,595	\$ 30,595
Capital outlay				0	0	0	0
Improvements							
Transfers				0	0	0	0
Contingency			11,212		12,685	12,685	12,685
<b>Total expenditures</b>	<b>\$ 27,498</b>	<b>\$ 16,069</b>	<b>\$ 52,207</b>	<b>\$ 22,000</b>	<b>\$ 43,280</b>	<b>\$ 43,280</b>	<b>\$ 43,280</b>
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -						
<b>Total other requirements</b>	<b>\$ -</b>						
<b>Ending available working capita</b>	<b>\$ 63,108</b>	<b>\$ 57,000</b>	<b>\$ -</b>	<b>\$ 41,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Peg Fee Fund Line Item Detail</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Account Description</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
61-000-003 Interest Earned	535	316	300	1,000	2,280
61-000-120 Peg Fees	9,854	7,274	10,000	5,000	0
61-000-100 Miscellaneous	0	0	0	0	0
61-000-401 Transfers In	0	0	0	0	0
<b>Total Revenue</b>	<b>10,389</b>	<b>7,590</b>	<b>10,300</b>	<b>6,000</b>	<b>2,280</b>
61-610-205 Small Equipment	0	0	0	0	0
61-610-228 Utilities	0	0	0	0	0
61-610-230 Contractual/Professional	80	0	10,000	0	30,595
61-610-242 Dues Fees & Subscriptions	27,419	16,069	30,995	22,000	0
<b>Total Materials &amp; Services</b>	<b>27,499</b>	<b>16,069</b>	<b>40,995</b>	<b>22,000</b>	<b>30,595</b>
61-610-326 Council Approved Expenditure	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
61-610-600 Contingency	0	0	11,212	0	12,685
<b>Total Expenditures</b>	<b>27,499</b>	<b>16,069</b>	<b>52,207</b>	<b>22,000</b>	<b>43,280</b>

## BUILDING FUND 13



**PURPOSE:**

The Building Department is committed to serving our building community, developers and our existing and new residents, with comprehensive enforcement of building, plumbing, mechanical and fire and life safety codes of the State of Oregon. This department ensures that commercial and industrial buildings, residential dwellings, and public buildings including schools and government buildings, are constructed in conformance with all regulatory codes to ensure the continued safety and well-being of all members of the community.

**VISION FOR THE YEAR:**

Economic growth is still slow as businesses recover from the Coronavirus pandemic that began in March 2020. Inflation has slowed in recent months; however, it has taken its toll over the past year. Despite the uncertain economic future, the Building Department estimates that 14 single-family home permits could be issued this year. In addition, we anticipate 2 potential apartment developments could occur and 3 new commercial/light industrial building permits could be issued as well. Recent reduction in lumber costs could also increase small homeowner projects such as, decks, patios, and fences.

**COMPLIANCE WITH COUNCIL GOALS:**

Provide support to ongoing City projects

<b>BUILDING FUND OBJECTIVES</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>June</b>
Support Development of OMIC/PCC												
Support Development of eastside Airport projects												
Support City Wide Infrastructure Projects												

**BUDGET NOTES:**

The Building Fund looks considerably different this year than in previous years since the Building Official position is currently vacant. The City has instead chosen to enter into an Intergovernmental Agreement with Columbia County to provide Building Official services. This has shifted some costs in the department from personnel costs to materials and services costs. The Building Department is expecting to issue fewer building permits this year due to the state of the economy, which means that revenues are expected to be less than in previous recent years.

The Building Fund begins the year with a starting position of \$21,052. Permit revenue and miscellaneous fees are anticipated to be \$217,040. Total anticipated revenue for this fund is projected to be \$289,856, which includes a transfer from the General Fund to cover shortages within the department of \$72,816. Total fund resources are expected to be

\$310,908. Personnel services costs are budgeted at \$80,182. Materials and services are estimated at \$228,446. Contingency is \$2,280.

**PERCENTAGE OF TIME ALLOCATION:**

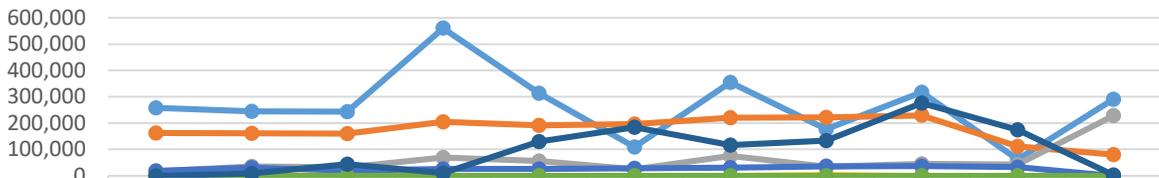
Building Department	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
Building Official	100%	100%	100%	0%	37.61	50.39
City Recorder	3%	3%	3%	3%	32.46	45.27
Finance Administrator/Office Manager	3%	3%	3%	3%	46.63	64.98
Office Administrator CDC	50%	50%	50%	40%	23.44	29.92
Office Administrator Finance	2%	2%	2%	2%	23.44	29.92
City Manager	4%	4%	4%	4%	55.08	80.45
Assistant to City Manager	4%	4%	4%	4%	28.20	42.61
<b>TOTAL FTE's</b>	<b>1.66</b>	<b>1.66</b>	<b>1.66</b>	<b>0.56</b>		

<b>Building Fund 13</b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	20-21	21-22	22-23	22-23	23-24	23-24	23-24
<b>Working capital carryover</b>	\$ 297,193	\$ 178,148	\$ 221,739	\$ 212,891	\$ 21,052	\$ 21,052	\$ 21,052
<b>Current year resources</b>							
Interest	\$ 2,033	\$ 1,298	\$ 1,300	\$ 2,100	\$ 1,000	\$ 1,000	\$ 1,000
Permits and licenses	\$ 171,171	\$ 314,586	\$ 316,000	\$ 70,130	\$ 194,500	\$ 194,500	\$ 194,500
Miscellaneous	\$ 3,170	\$ 495	\$ -	\$ -	\$ 21,540	\$ 21,540	\$ 21,540
Transfers	\$ -	\$ -	\$ -	\$ -	72,816	72,816	72,816
<b>Total current year resources</b>	\$ 176,374	\$ 316,379	\$ 317,300	\$ 72,230	\$ 289,856	\$ 289,856	\$ 289,856
<b>Total resources</b>	\$ 473,567	\$ 494,526	\$ 539,039	\$ 285,121	\$ 310,908	\$ 310,908	\$ 310,908
Expenditures	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
	20-21	21-22	22-23	22-23	23-24	23-24	23-24
Personal services	\$ 221,310	\$ 229,613	\$ 252,971	\$ 140,171	\$ 80,182	\$ 80,182	\$ 80,182
Materials and services	\$ 33,916	\$ 45,076	\$ 68,694	\$ 80,600	\$ 228,446	\$ 228,446	\$ 228,446
Capital outlay	\$ 3,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
Transfers	\$ 36,418	\$ 36,337	\$ 43,298	\$ 43,298	\$ -	\$ -	\$ -
Contingency			174,076		2,280	2,280	2,280
<b>Total expenditures</b>	\$ 295,419	\$ 311,025	\$ 539,039	\$ 264,069	\$ 310,908	\$ 310,908	\$ 310,908
<b>Ending working capital</b>	<b>\$178,148</b>	<b>\$212,891</b>	<b>\$ -</b>	<b>\$ 21,052</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Building Fund Line Item Detail</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
13-000-003	Interest Earned	2,033	1,298	1,300	2,100	1,000
13-000-070	Building Permits	171,171	314,586	316,000	70,130	194,500
13-000-260	Infrastructure Inspection Fees	0	0	0	0	0
13-000-100	Miscellaneous	3,170	495	0	855	21,540
13-000-900	Transfers In	0	0	0	0	72,816
	<b>Total Revenue</b>	<b>176,374</b>	<b>316,379</b>	<b>317,300</b>	<b>73,085</b>	<b>289,856</b>
	Building Department Salaries	1,623	5,147	5,919	81,650	44,405
13-130-142	Overtime	2,039	1,955	2,071	2,071	1,723
13-130-146	Health Insurance	34,013	34,959	41,149	20,850	16,650
13-130-148	Retirement Benefits	35,147	38,867	42,424	27,200	13,429
13-130-150	Social Security	10,524	10,778	12,408	7,800	3,690
13-130-152	Worker's Compensation	1,228	765	1,882	600	285
	Total Personnel Services	221,310	229,613	252,971	140,171	80,182
13-130-200	Building /Facilities Maintenance	1,632	2,617	2,500	1,500	1,500
13-130-202	Equipment Maintenance	0	0	0	0	0
13-130-203	Maintenance Agreements	824	683	1,830	1,800	1,540
13-130-204	Vehicle Maintenance	930	204	3,040	1,500	0
13-130-205	Small Equipment	1,267	1,459	8,000	500	1,000
13-130-206	Fuel, Oil, Lube	857	1,559	2,100	900	0
13-130-216	Office Supplies	1,034	1,398	2,100	2,000	2,640
13-130-228	Utilities	3,443	3,186	4,200	4,200	2,174
13-130-230	Contractual/Professional	22,390	32,187	39,600	65,000	216,000
13-130-238	Insurance	0	150	0	0	0
13-130-240	Travel/Training	140	95	2,700	2,700	2,000
13-130-242	Dues/Fees/Subscriptions	1,350	1,456	2,024	2,024	1,292
13-130-244	Publications/Notices/Advertising	0	0	300	300	300
13-130-252	Uniforms & Safety Equipment	48	81	300	300	0
	<b>Total Materials &amp; Services</b>	<b>33,916</b>	<b>45,076</b>	<b>68,694</b>	<b>80,600</b>	<b>228,446</b>
13-130-300	Equipment	3,775	0	0	0	0
13-130-311	Equipment Replacement	0	0	0	0	0
	<b>Total Capital Outlay</b>	<b>3,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13-130-416	Transfer to General Fund	36,418	36,337	43,298	34,298	0
	<b>Total Transfers</b>	<b>36,418</b>	<b>36,337</b>	<b>43,298</b>	<b>34,298</b>	<b>0</b>
13-130-600	Contingency	0	0	174,076	0	2,280
	<b>Total Expenditures</b>	<b>295,419</b>	<b>311,025</b>	<b>539,039</b>	<b>264,069</b>	<b>310,908</b>

<b>Building Fund Comparison 2022-23 Budget to 2023-24 Budget</b>	<b>Adopted 2022-23</b>	<b>Actual 2023-24</b>	<b>2024 Budget vs 2022-23 Budget</b>
<b>RESOURCES</b>			
Beginning Fund Balance	236,038	21,052	8.92%
Interest	1,300	1,000	76.92%
Permits & Licenses	316,000	194,500	61.55%
Miscellaneous	0	21,540	
Transfers	0	72,816	
Current Revenue	317,300	289,856	91.35%
<b>TOTAL RESOURCES</b>	<b>553,338</b>	<b>310,908</b>	<b>56.19%</b>
<b>REQUIREMENTS</b>			
Personnel Services	252,971	80,182	31.70%
Materials & Services	68,694	228,446	332.56%
Capital Outlay	0	0	
Operating Budget	321,665	308,628	95.95%
Transfers	43,298	0	
Contingency	174,076	2,280	
<b>TOTAL APPROPRIATIONS</b>	<b>539,039</b>	<b>310,908</b>	<b>57.68%</b>
<b>TOTAL BUILDING FUND BUDGET</b>	<b>539,039</b>	<b>310,908</b>	<b>57.68%</b>

**Building Fund 10 Year History**

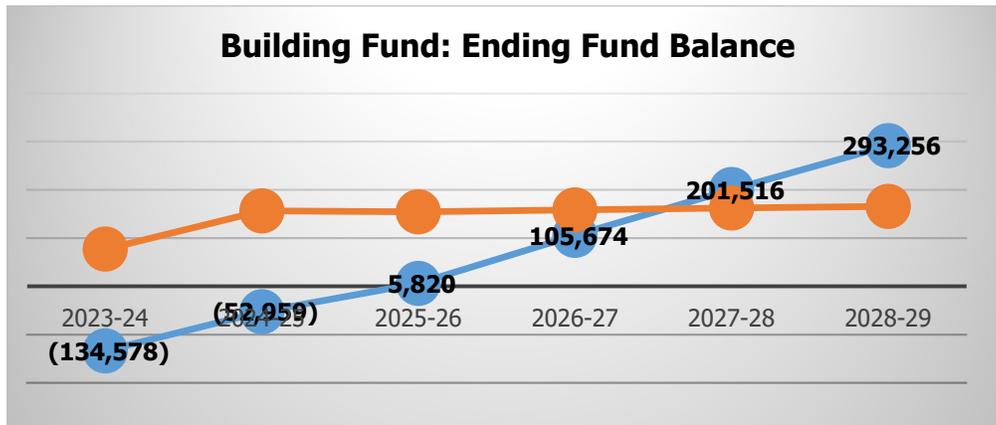


	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
Revenue	257,318	244,801	243,621	560,975	313,076	109,497	354,591	176,374	316,379	62,245	289,856
Personnel Expenses	162,235	160,780	159,879	205,024	191,134	195,988	219,788	221,310	229,613	111,855	80,182
Materials & Services	16,316	34,753	31,618	69,093	55,618	24,026	74,757	33,916	45,076	42,753	228,446
Capital Outlay	0	0	2,000	0	0	0	0	3,775	0	0	0
Transfers	18,930	30,679	19,850	25,967	26,182	28,256	30,593	36,418	36,337	32,474	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Contingency	166	9,181	43,258	10,299	130,052	183,397	116,111	133,109	276,262	174,076	2,280

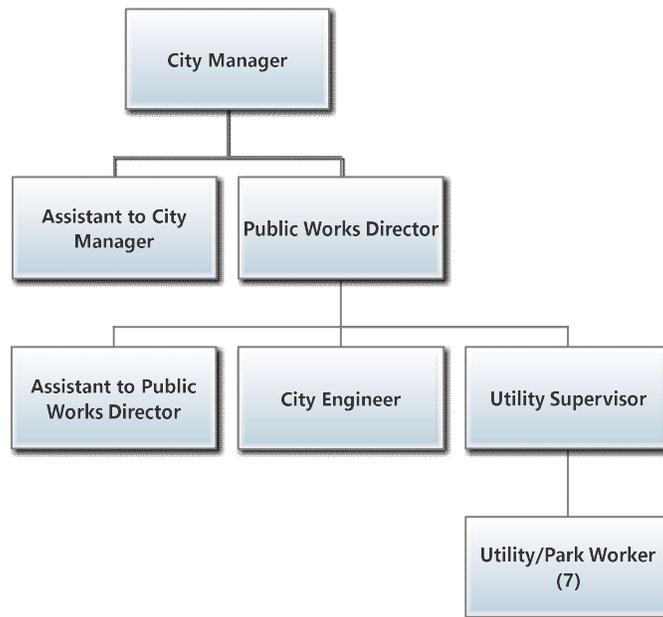
<b>BUILDING CIP</b>						
<b>Project</b>	<b>Amount</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26 and Beyond</b>
New Vehicle	40,000			40,000		
<b>Total</b>	<b>40,000</b>	-	-	<b>40,000</b>	-	-

## 5 Year Projection

	<b>Budget</b>		<b>Projected</b>			
	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
<b>Building Fund</b>						
Beginning balance	21,052	(134,578)	(52,959)	5,820	105,674	201,516
Revenues	72,816	319,203	385,115	387,036	388,968	390,909
Personal services	80,182	389,339	378,417	388,992	398,716	408,684
Materials & services	228,446	237,584	242,336	247,182	252,126	257,168
Capital outlay	-	-	45,000	-	-	-
Transfers	-	-	39,000	40,000	41,000	42,000
<b>Net</b>	<b>(134,578)</b>	<b>(52,959)</b>	<b>5,820</b>	<b>105,674</b>	<b>201,516</b>	<b>293,256</b>
Goal	77,157	156,731	155,188	159,043	162,711	166,463
Over/(short)	(211,735)	(209,690)	(149,368)	(53,369)	38,805	126,793



## STREET FUND 20



**PURPOSE:**

The Street Department is dedicated to maintaining the street and storm systems throughout the City. The department personnel ensure that traffic control signs, pedestrian crossings and roads are kept in good condition with the intention of providing public safety for the community.

**VISION FOR THE YEAR:**

Continue to provide maintenance and repairs to City owned streets. Construct new and repair existing sidewalks.

**COMPLIANCE WITH COUNCIL GOALS:**

- Update TSP and transportation SDC's
- Implement projects identified for funding by fuel tax dollars

Street Fund Objectives	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Continue Sidewalk Improvement program												
Street Improvement Projects												
Pursue Transportation Funding												
Promote SRTS Projects												
Update TSP and transportation SDC's												
Implement projects identified for funding by fuel tax dollars												
Crack Sealing												
Curb Painting												
Asphalt Paving												
Streetlight Enhancement												

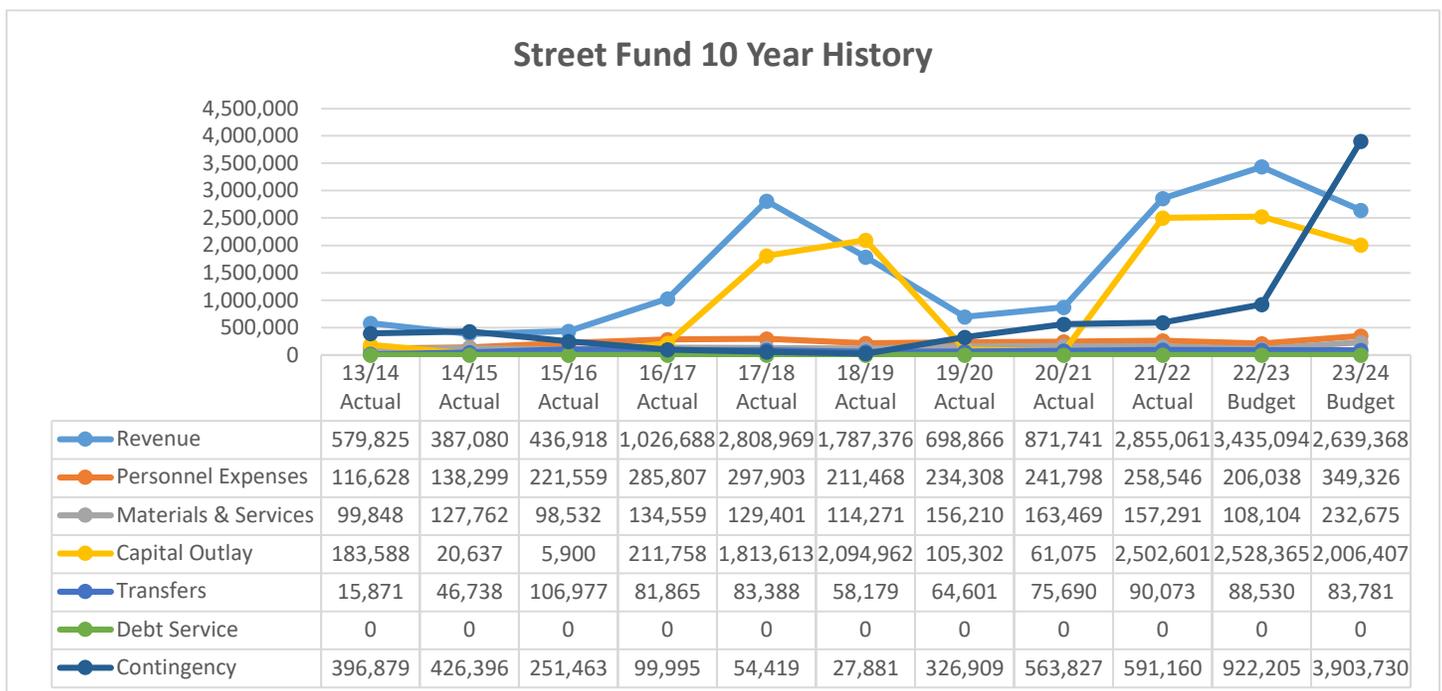
**BUDGET NOTES:**

The Street Fund receives its monies from multiple sources. These sources include: State Gas Tax revenue which is based on dollars per capita of our city, a local \$0.03 per gallon fuel tax, the Federal Surface Transportation Program Fund, infrastructure fees, interest earned and intergovernmental revenue. The budget

shows a beginning cash balance of \$1,264,362, interest income of \$36,000, intergovernmental revenue of \$2,578,368 and charges for services of \$25,000. The total resources for this fund are \$3,903,730. The budgeted expenditures for the Street Fund are \$3,903,730. This is comprised of personnel services of \$349,326 and materials and services of \$232,675. The fund also budgeted \$2,006,407 for capital outlay projects which include a continued effort to improve streetlighting, signage, sidewalk construction and pavement maintenance. There is also \$83,781 in transfers and an anticipated contingency of \$1,231,541. Projects anticipated for the year include; pavement overlays in the NW portion of the City, Havlik Drive paving and wheelchair ramp upgrades, Dutch Canyon Rd. paving, sidewalk construction on SW 1<sup>st</sup> & Maple and sidewalk infill on E. Columbia.

**PERCENTAGE OF TIME ALLOCATION:**

Street Fund	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	46.63	64.98
Utility/Parks Worker I	20%	20%	20%	20%	21.78	27.80
Utility/Parks Worker II	0%	0%	20%	20%	25.93	33.09
Utility/Parks Worker III	20%	20%	20%	20%	28.57	36.46
Utility Supervisor	10%	10%	10%	10%	36.16	50.39
Assistant to City Manager	20%	20%	20%	20%	28.20	44.12
Assistant to Public Works Director	30%	30%	30%	30%	28.20	42.61
City Recorder	15%	15%	15%	15%	32.46	45.27
City Manager	20%	20%	20%	20%	55.08	80.45
Finance Administrator/Office Manager	15%	15%	15%	15%	46.63	64.98
Office Administrator Finance	2%	2%	2%	2%	23.44	29.92
City Engineer	30%	30%	30%	30%	41.55	56.21
<b>TOTAL FTE's</b>	<b>1.92</b>	<b>1.92</b>	<b>2.12</b>	<b>2.12</b>		



<b>Street Fund 20</b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
<b>Working capital carryover</b>	\$ 755,677	\$ 1,085,386	\$ 1,643,491	\$ 980,477	\$ 1,264,362	\$ 1,264,362	\$ 1,264,362
<b>Current year resources</b>							
Interest	\$ 6,532	\$ 6,964	\$ 5,500	42,000	\$ 36,000	\$ 36,000	\$ 36,000
Intergovernmental revenue	784,259	2,791,328	3,716,279	3,713,822	2,578,368	2,578,368	2,578,368
Charges for services	16,996	56,769	20,000	10,000	25,000	25,000	25,000
Miscellaneous	63,954	0		144	0	0	0
Transfers	0	0		-	0	0	0
<b>Total current year resource</b>	\$ 871,741	\$ 2,855,061	\$ 3,741,779	\$ 3,765,966	\$ 2,639,368	\$ 2,639,368	\$ 2,639,368
<b>Total resources</b>	\$ 1,627,418	\$ 3,940,447	\$ 5,385,270	\$ 4,746,443	\$ 3,903,730	\$ 3,903,730	\$ 3,903,730
Expenditures	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
Personal services	\$ 241,798	\$ 258,546	\$ 332,100	279,771	\$ 349,326	\$ 349,326	\$ 349,326
Material & services	163,469	157,291	247,810	187,083	232,675	232,675	232,675
Capital outlay	61,075	2,502,601	3,715,115	2,959,900	2,006,407	2,006,407	2,006,407
Debt Service				-	0	0	0
Transfers	75,690	90,073	118,040	55,327	83,781	83,781	83,781
Contingency			972,205	-	1,231,541	1,231,541	1,231,541
<b>Total expenditures</b>	\$ 542,032	\$ 3,008,511	\$ 5,385,270	\$ 3,482,081	\$ 3,903,730	\$ 3,903,730	\$ 3,903,730
<b>Ending working capital</b>	\$ 1,085,386	\$ 980,477	\$ -	\$ 1,264,362	\$ -	\$ -	\$ -

<b>Street Fund Line Item Detail</b>						
Account	Description	Actual	Actual	Budget	Estimated	Budget
		FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
20-200-100	Street Fund Salaries	157,554	166,579	204,348	184,000	212,529
20-200-142	Overtime	82	156	1,345	120	1,319
20-200-146	Health Insurance	30,137	32,828	46,782	35,500	50,582
20-200-148	Retirement Benefits	40,511	45,532	59,543	45,400	64,130
20-200-150	Social Security	11,878	12,569	16,456	14,076	17,108
20-200-152	Workers' Compensation	1,636	883	3,626	675	3,658
	<b>Total Personnel Services</b>	<b>241,798</b>	<b>258,546</b>	<b>332,100</b>	<b>279,771</b>	<b>349,326</b>
20-200-200	Building/Facilities Maintenance	997	885	2,000	2,000	3,500
20-200-202	Equipment Maintenance	3,738	946	6,500	4,500	4,500
20-200-203	Maintenance Agreements	431	360	1,210	1,000	1,390
20-200-204	Vehicle Maintenance	1,045	1,168	2,500	2,000	2,000
20-200-205	Small Equipment	8,468	2,120	7,500	4,500	5,000
20-200-206	Fuel/Oil/Lube	1,735	2,809	3,800	3,800	5,250
20-200-208	Street Maintenance	9,241	6,813	21,500	5,000	18,200
20-200-210	Street Light Maintenance	9,463	5,016	18,000	8,000	12,000
20-200-212	Sign Maintenance	1,559	1,436	9,500	15,000	13,125
20-200-216	Office Supplies	1,550	1,414	2,400	2,200	2,400
20-200-218	Operational Supplies	6,475	11,700	25,000	10,000	20,000
20-200-227	Electrical Operations	48,284	40,172	48,000	40,000	48,000
20-200-228	Utilities	3,803	3,374	4,200	4,200	4,500
20-200-230	Contractual/Professional	63,991	71,352	83,300	75,000	39,950

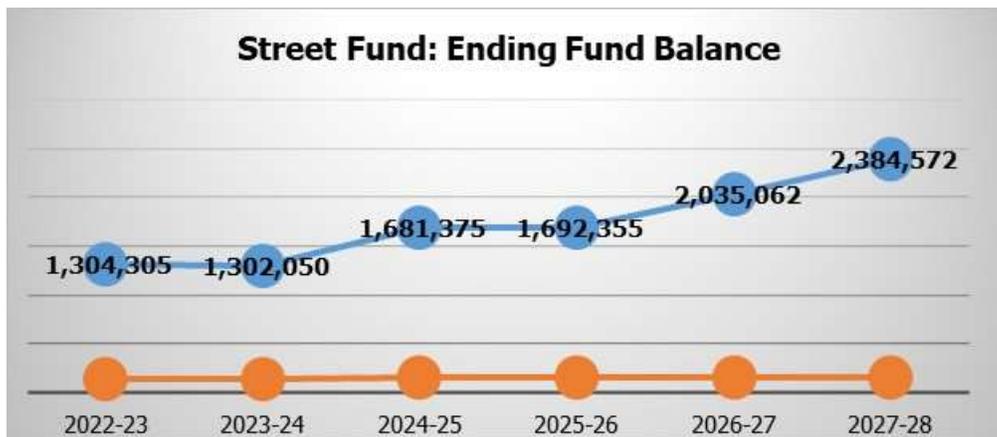
20-200-231	Contract Employment	0	0	0	0	35,000
20-200-235	Property Tax	1,247	565	1,000	1,183	1,500
20-200-240	Travel/Training	148	3,848	3,000	2,500	5,000
20-200-242	Dues/Fees/Subscriptions	593	1,622	1,700	1,700	2,510
20-200-244	Publications/Notices/Advertising	279	468	1,000	1,000	3,000
20-200-250	Advanced Funding	0	0	3,700	0	3,850
	Reimbursement					
20-200-252	Uniforms\Safety	408	1,224	1,000	2,500	1,000
20-200-254	Equipment Rental	12	0	1,000	1,000	1,000
	<b>Total Materials &amp; Services</b>	<b>163,469</b>	<b>157,291</b>	<b>247,810</b>	<b>187,083</b>	<b>232,675</b>
20-200-300	Equipment	20,775	143,220	60,000	50,000	50,000
20-200-305	Street Improvements	36,040	2,359,381	3,655,115	2,909,900	1,934,407
20-200-311	Equipment Replacement	4,260	0	0	0	22,000
	<b>Total Capital Outlay</b>	<b>61,075</b>	<b>2,502,601</b>	<b>3,715,115</b>	<b>2,959,900</b>	<b>2,006,407</b>
20-200-410	Transfer to GF ISF	75,690	65,073	93,040	93,040	58,781
20-200-411	Transfer to Storm Drainage	0	0	0	0	0
20-200-412	Transfer to Foot Paths	0	25,000	25,000	25,000	25,000
20-200-418	Transfer to Unemployment	0	0	0	0	0
	<b>Total Transfers</b>	<b>75,690</b>	<b>90,073</b>	<b>118,040</b>	<b>118,040</b>	<b>83,781</b>
20-200-600	Contingency	0	0	322,954	0	1,231,541
	<b>Total Expenditures</b>	<b>542,033</b>	<b>3,008,511</b>	<b>4,736,019</b>	<b>3,544,794</b>	<b>3,903,730</b>

<b>Street Fund</b>	<b>Adopted</b>	<b>Actual</b>	<b>2023 Adopted</b>
<b>Comparison 2023 to 2024 Budget</b>	<b>2022-23</b>	<b>2023-24</b>	<b>vs 2024 Budget</b>
<b>RESOURCES</b>			
Beginning Fund Balance	994,240	1,264,362	127.17%
Interest	5,500	36,000	654.55%
Intergovernmental Revenue	3,716,279	2,578,368	69.38%
Charges for Services	20,000	25,000	
Miscellaneous	0		
Transfers	0		
Current Revenue	3,741,779	2,639,368	70.54%
<b>TOTAL RESOURCES</b>	<b>4,736,019</b>	<b>3,903,730</b>	<b>82.43%</b>
<b>REQUIREMENTS</b>			
Personnel Services	332,100	349,326	105.19%
Materials & Services	247,810	232,675	93.89%
Capital Outlay	3,715,115	2,006,407	54.01%
Operating Budget	4,295,025	2,588,408	60.27%
Transfers	118,040	83,781	70.98%
Contingency	322,954	1,231,541	381.34%
<b>TOTAL APPROPRIATIONS</b>	<b>4,736,019</b>	<b>3,903,730</b>	<b>82.43%</b>
<b>TOTAL STREET FUND BUDGET</b>	<b>4,736,019</b>	<b>3,903,730</b>	<b>82.43%</b>

<b>STREET CIP</b>						
<b>Project</b>	<b>Amount</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26 and Beyond</b>
Miscellaneous Capital Projects	350,000	50,000	50,000	50,000	50,000	150,000
NW Neighborhood Overlay	250,000	250,000				
Old Portland Road Overlay	200,000	200,000				
Old Portland Road Sidewalk Infill	300,000	300,000				
SE 3rd Place Sidewalk Improvements	375,000			375,000		
SE 6th Street Overlay	120,000	120,000				
SE High School Way Overlay	120,000	120,000				
SE Vine Street Sidewalks	375,000					375,000
Street Light Upgrades	175,000	50,000	50,000	25,000	25,000	25,000
SW 4th Street ADA Ramp Upgrades	200,000			100,000	100,000	
JP West Road Improvements	60,000	60,000				
<b>Total</b>	<b>2,525,000</b>	<b>1,150,000</b>	<b>100,000</b>	<b>550,000</b>	<b>175,000</b>	<b>550,000</b>

### 5 Year Projection

		<b>Budget</b>		<b>Projected</b>			
		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
<b>Street Fund</b>							
	Beginning balance	1,643,491	1,304,305	1,302,050	1,681,375	1,692,355	2,035,062
	Revenues	3,741,779	800,511	812,147	823,957	835,945	848,112
	Personal services	318,741	333,453	341,790	350,335	359,093	368,070
	Materials & services	247,810	252,766	257,822	262,978	268,238	273,602
	Capital outlay	3,715,115	550,000	175,000	550,000	225,000	225,000
	Transfers out	118,040	101,000	102,000	103,000	104,000	105,000
	<b>Net</b>	<b>1,304,305</b>	<b>1,302,050</b>	<b>1,681,375</b>	<b>1,692,355</b>	<b>2,035,062</b>	<b>2,384,572</b>
	Goal	141,638	146,555	149,903	153,328	156,833	160,418
	Over/(short)	1,162,667	1,155,495	1,531,472	1,539,027	1,878,230	2,224,154



## FOOT PATH & BICYCLE TRAILS FUND 25

**PURPOSE:**

This fund is intended for special sidewalk and path projects. Funding comes from one percent of the state gas tax revenue into this fund.

**VISION FOR THE YEAR:**

Promote the Sidewalk Improvement and Repair Program

**COMPLIANCE WITH COUNCIL GOALS:**

Continue Sidewalk Improvement and Repair Program

Foot Path & Bicycle Trails Fund Objectives	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Continue Sidewalk Improvement Program												

**BUDGET NOTES:**

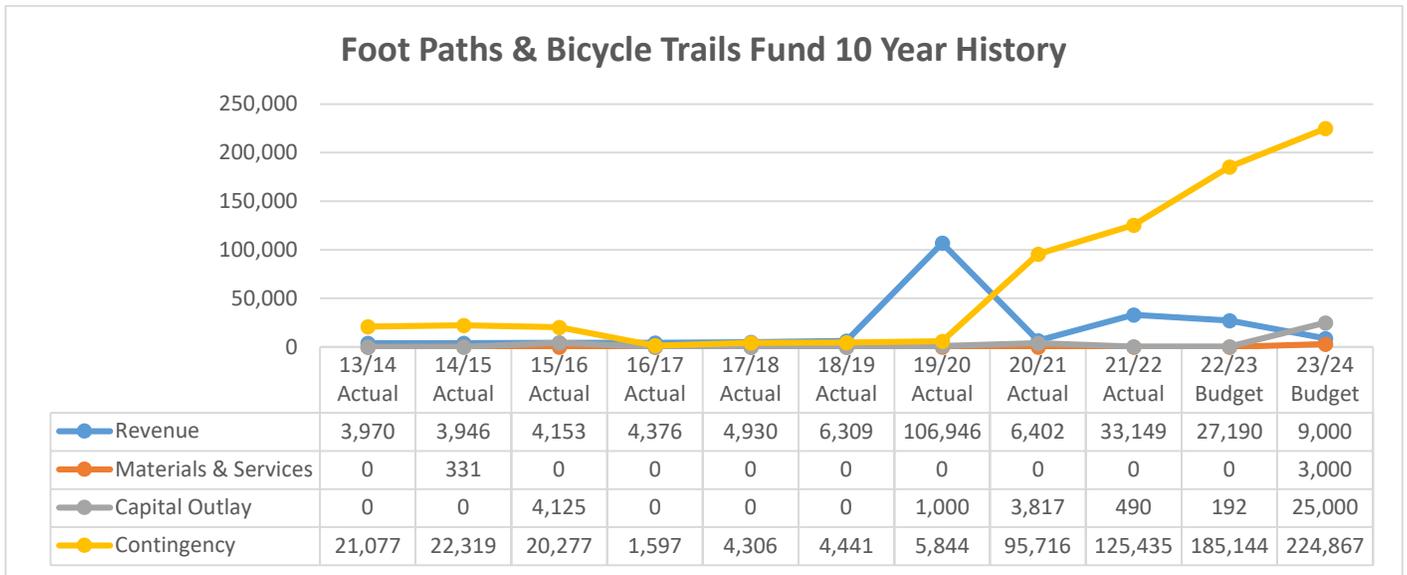
The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$215,867. The fund anticipates revenue in the amount of \$9,000. The City expects to receive \$6,000 from state gas tax revenue and \$3,000 from interest. The total resources for the fund is \$224,867. For the 2023-2024 year, this Fund is allocating \$3,000 for materials and services. The Fund is also allocating \$25,000 for Citizen participation in the Sidewalk Improvement Program. This program is on a first come, first serve basis to qualifying participants. The City will match 50% of the cost to repair sidewalks that front the participant’s property up to \$1,000. Property owners are only allowed to participate in this Program one time.

<b>Foot Paths &amp; Bicycle Trails Fund 25</b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
<b>Working capital carryover</b>	\$ 150,308	\$ 146,603	\$181,193	\$ 185,551	\$ 215,867	\$ 215,867	\$ 215,867
<b>Current year resources</b>							
Interest	1,136	916	825	\$ 3,900	\$ 3,000	\$ 3,000	\$ 3,000
Intergovernmental revenues	5,265	7,233	6,126	6,416	6,000	6,000	6,000
Transfers	0	25,000	25,000	25,000	-	-	-
<b>Total current year resources</b>	\$ 6,402	\$ 33,149	\$ 31,951	\$ 35,316	\$ 9,000	\$ 9,000	\$ 9,000
<b>Total resources</b>	\$ 156,710	\$ 179,752	\$213,144	\$ 220,867	\$ 224,867	\$ 224,867	\$ 224,867
Expenditures	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
Materials & Services		\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Capital outlay	3,817	490	25,000	5,000	25,000	25,000	25,000
Transfers				0	0	0	0
Contingency			185,144		196,867	196,867	196,867
<b>Total expenditures</b>	\$ 3,817	\$ 490	\$213,144	\$ 5,000	\$ 224,867	\$ 224,867	\$ 224,867
<b>Ending working capital</b>	<b>\$152,893</b>	<b>\$185,551</b>	<b>\$ -</b>	<b>\$ 215,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Foot Paths & Bicycle Trails Line Item Detail						
Account	Description	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
25-000-003	Interest Earned	1,136	916	825	3,900	3,000
25-000-160	State Gas Tax (1%)	5,265	7,233	6,126	6,416	6,000
25-000-170	Intergovernmental Revenue	0	0	0	0	0
25-000-904	Transfers in	0	25,000	25,000	25,000	0
	<b>Total Revenue</b>	<b>6,402</b>	<b>33,149</b>	<b>31,951</b>	<b>35,316</b>	<b>9,000</b>
25-250-218	Operational Supplies	0	0	1,000	0	1,000
25-250-230	Contractual Professional	0	0	2,000	0	2,000
	<b>Total Materials &amp; Services</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>
25-250-313	City Sidewalk Program	3,817	490	25,000	5,000	25,000
25-250-326	Council Approved Projects	0	0	0	0	0
25-250-600	Contingency	0	0	178,554		196,867
	<b>Total Expenditures</b>	<b>3,817</b>	<b>490</b>	<b>206,554</b>	<b>5,000</b>	<b>224,867</b>

Foot Paths & Bicycle Trails Fund	Adopted	Budget	2023-24 Budget
Comparison 22-23 Adopted to 23-24 Budget	2022-23	2023-24	vs 2022-23 Adopted
<b>RESOURCES</b>			
Beginning Fund Balance	146,603	215,867	147.25%
Interest	825	3,000	363.64%
Intergovernmental Revenue	6,126	6,000	97.94%
Transfers	25,000	0	
Current Revenue	31,951	9,000	28.17%
<b>TOTAL RESOURCES</b>	<b>178,554</b>	<b>224,867</b>	<b>125.94%</b>
<b>REQUIREMENTS</b>			
Materials & Services	3,000	3,000	100.00%
Capital Outlay	25,000	25,000	100.00%
Operating Budget	28,000	28,000	100.00%
Transfers			
Contingency	150,554	196,867	130.76%
<b>TOTAL APPROPRIATIONS</b>	<b>178,554</b>	<b>224,867</b>	<b>125.94%</b>
<b>TOTAL STREET FUND BUDGET</b>	<b>178,554</b>	<b>224,867</b>	<b>125.94%</b>

### Foot Paths & Bicycle Trails Fund 10 Year History



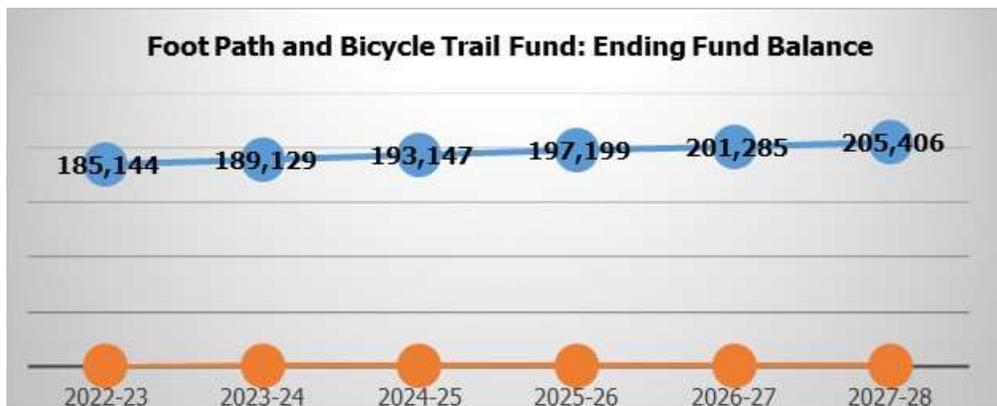
### FOOT PATHS & BICYCLE TRAILS CIP

Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
City Side Walk Program	125,000	50,000	25,000	25,000	25,000	-
<b>Total</b>	<b>125,000</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>

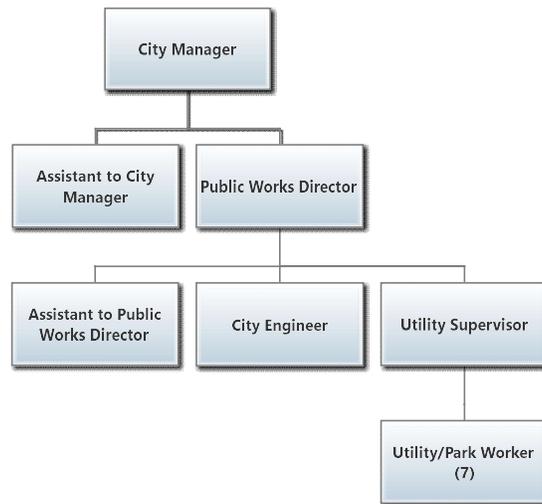
### 5 Year Projection

	Budget	Projected				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Foot Path and Bicycle Trail Fund</b>						
Beginning balance	181,193	185,144	189,129	193,147	197,199	201,285
Revenues	31,951	32,045	32,139	32,236	32,334	32,433
Materials & services	3,000	3,060	3,121	3,184	3,247	3,312
Capital outlay	25,000	25,000	25,000	25,000	25,000	25,000
Transfers out	-	-	-	-	-	-
Net	185,144	189,129	193,147	197,199	201,285	205,406
Goal	750	765	780	796	812	828
Over/(short)	184,394	188,364	192,367	196,403	200,473	204,578

### Foot Path and Bicycle Trail Fund: Ending Fund Balance



## STORMWATER DRAINAGE FUND 26



**PURPOSE:**

This fund was established with the intention to provide the revenue needed to meet Federal and State Stormwater requirements.

**VISION FOR THE YEAR:**

Begin implementation of the updated Stormwater Masterplan

**COMPLIANCE WITH COUNCIL GOALS:**

- Address aging infrastructure
- Update/review Stormwater Fees
- Implement the Stormwater Master Plan

Stormwater Drainage Fund Objectives	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Begin DEQ compliance projects												
Address Aging Infrastructure												
Reach F Project												
Storm Cleaning												
Storm Swale Maintenance												
Storm Projects												
Street Sweeping												

**BUDGET NOTES:**

The beginning Stormwater Drainage fund balance is \$945,149. The budget anticipates revenue of \$24,000 from interest income and \$383,724 in Stormwater user fees. Total resources for the Stormwater Drainage Fund are \$1,352,873. The fund anticipates expenditures of \$149,569 for personal services, \$236,745 for materials and services and \$219,000 in Capital outlay. The contingency for this year is \$747,559.

Capital outlay for the 2023-24 budget year consists of the construction of stormwater infrastructure and continued partnership with the Scappoose Bay Watershed Council on waterway enhancement. Construction items consist of new UIC's and UIC retrofit, catch basins and pipework. Waterway enhancement for this year consists of the continued effort to construct Reach F. The City's contribution is a Grant Match for a SBWC capacity and enhancement project along the Eastern portion of the EJ Smith/Grabhorn Parcel.

**PERCENTAGE OF TIME ALLOCATION:**

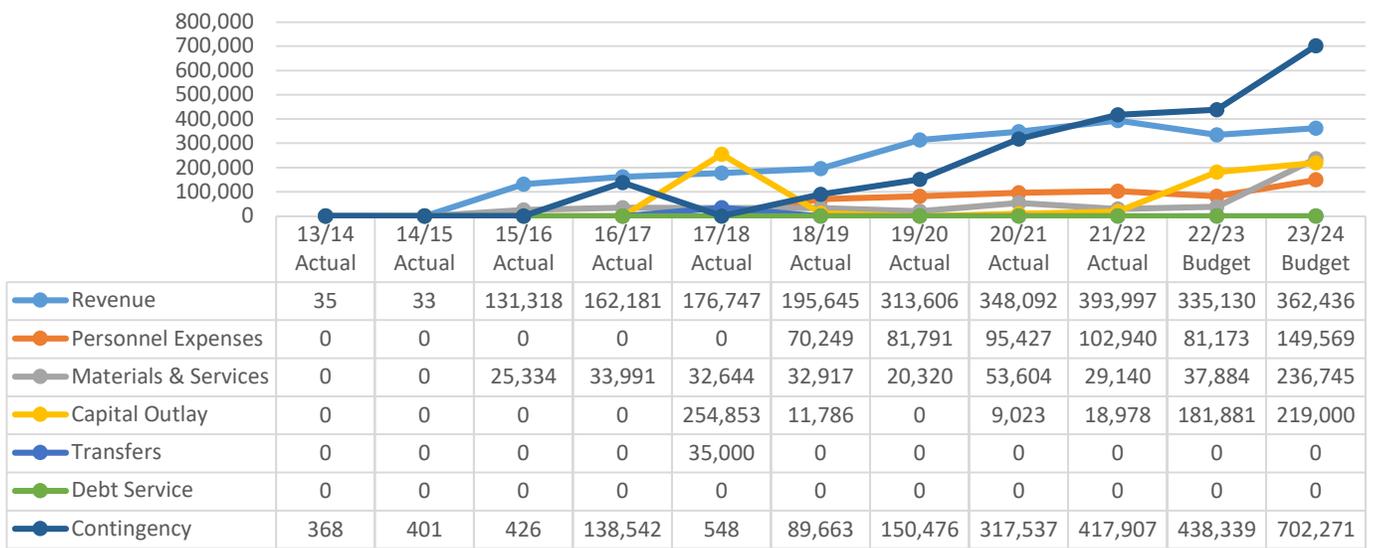
Stormwater Fund	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	46.63	64.98
Utility/Parks Worker I	20%	10%	20%	20%	21.78	27.80
Utility/Parks Worker II	0%	10%	20%	20%	25.93	33.09
Utility/Parks Worker III	20%	20%	20%	20%	28.57	36.46
Utility Supervisor	10%	10%	10%	10%	36.16	50.39
City Engineer	10%	10%	10%	10%	41.55	56.21
Assistant to Public Works Director	10%	10%	10%	10%	28.20	42.61
<b>TOTAL FTE's</b>	<b>0.80</b>	<b>0.80</b>	<b>1.00</b>	<b>1.00</b>		

<b>Storm Drainage Fund 26</b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
<b>Working capital carryover</b>	\$ 365,650	\$ 555,687	\$ 734,239	\$ 806,364	\$ 945,149	\$ 945,149	\$ 945,149
<b>Current year resources</b>							
Interest	\$ 3,063	\$ 3,791	\$ 3,200	12,700	\$ 24,000	\$ 24,000	\$ 24,000
Intergovernmental revenue	12,000	-		12,000	\$ -	\$ -	\$ -
Charges for services	333,028	389,730	379,284	333,000	\$ 383,724	\$ 383,724	\$ 383,724
Miscellaneous				-	0	0	0
Transfers				-	0	0	0
<b>Total current year resources</b>	<b>\$ 348,091</b>	<b>\$ 393,521</b>	<b>\$ 382,484</b>	<b>\$ 357,700</b>	<b>\$ 407,724</b>	<b>\$ 407,724</b>	<b>\$ 407,724</b>
<b>Total resources</b>	<b>\$ 713,741</b>	<b>\$ 949,208</b>	<b>\$ 1,116,723</b>	<b>\$ 1,164,064</b>	<b>\$ 1,352,873</b>	<b>\$ 1,352,873</b>	<b>\$ 1,352,873</b>
Expenditures	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
Personal services	\$ 95,427	\$ 102,940	\$ 143,194	\$ 106,715	\$ 149,569	\$ 149,569	\$ 149,569
Material & services	53,604	29,140	165,190	82,200	236,745	236,745	236,745
Equipment							
Debt Service				-	0	0	0
Transfers	0	0		-	0	0	0
Contingency			438,339	-	747,559	747,559	747,559
<b>Total expenditures</b>	<b>\$ 158,054</b>	<b>\$ 151,058</b>	<b>\$ 1,116,723</b>	<b>\$ 218,915</b>	<b>\$ 1,352,873</b>	<b>\$ 1,352,873</b>	<b>\$ 1,352,873</b>
<b>Ending working capital</b>	<b>\$555,687</b>	<b>\$806,364</b>	<b>\$ -</b>	<b>\$ 945,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Storm Drainage Fund Line Item Detail</b>						
<b>Account</b>	<b>Description</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
26-000-003	Interest Earned	3,063	3,791	3,200	12,700	24,000
26-000-125	Intergovernmental Revenue	12,000	0	0	12,000	0
26-000-220	User Fees	317,390	338,884	359,284	318,000	383,724
26-000-260	Infrastructure Inspection Fees	15,638	0,845	20,000	15,000	0
26-000-100	Miscellaneous	0	476	0	0	0
26-000-902	Transfer in General Fund	0	0	0	0	0
26-000-903	Transfer from Street Fund	0	0	0	0	0
	<b>Total Revenue</b>	<b>348,092</b>	<b>393,997</b>	<b>382,484</b>	<b>357,700</b>	<b>407,724</b>
26-260-112	Public Works Director	60,579	64,670	86,434	69,565	88,935
26-260-142	Overtime	82	156	1,345	500	1,372
26-260-146	Health Insurance	13,760	14,074	21,170	15,000	23,095
26-260-148	Retirement Benefits	14,842	17,943	24,967	15,000	26,743
26-260-150	Social Security	4,570	4,889	7,022	5,000	7,221
26-260-152	Workers Compensation	1,595	1,209	2,256	1,650	2,203
	<b>Total Personnel Services</b>	<b>95,427</b>	<b>102,940</b>	<b>143,194</b>	<b>106,715</b>	<b>149,569</b>
26-260-200	Building/Facilities Maintenance	0	0	0	0	3,500
26-260-202	Equipment Maintenance	11,057	5,050	23,000	15,000	37,250
26-260-203	Maintenance Agreements	0	0	1,190	400	2,750
26-260-204	Vehicle Maintenance	0	0	0	0	2,000
26-260-205	Small Equipment	0	0	0	0	7,500
26-260-206	Fuel, Oil & Lube	1,897	2,649	5,300	5,300	7,250
26-260-208	Storm Drain Maintenance	4,983	6,269	20,400	16,500	22,175
26-260-218	Operational Supplies	1,330	909	20,000	5,000	23,000
26-260-228	Utilities	0	0	0	0	6,600
26-260-230	Contractual/Professional	30,404	10,623	92,500	40,000	70,700
26-260-231	Contract Employment	0	0	0	0	25,000
26-260-235	Property Tax	0	0	0	0	500
26-260-238	Insurance	0	0	0	0	0
26-260-240	Travel/Training	0	0	0	0	14,250
26-260-242	Dues/Fees/Subscriptions	3,814	3,619	0	0	5,820
26-260-244	Publications/Notices/Advertising	120	22	800	0	2,000
26-260-252	Uniforms & Safety Equipment	0	0	0	0	4,450
26-260-254	Equipment Rental	0	0	2,000	0	2,000
	<b>Total Materials &amp; Services</b>	<b>53,604</b>	<b>29,140</b>	<b>165,190</b>	<b>82,200</b>	<b>236,745</b>
26-260-300	Equipment Upgrades	0	0	30,000	0	0
26-260-305	Storm Drainage Improvements	9,023	18,978	170,000	30,000	197,000
26-260-311	Equipment Replacement	0	0	170,000	0	22,000
	<b>Total Capital Outlay</b>	<b>9,023</b>	<b>18,978</b>	<b>370,000</b>	<b>30,000</b>	<b>219,000</b>
26-260-600	Contingency	0	0	233,936	0	747,559
	<b>Total Expenditures</b>	<b>158,054</b>	<b>151,058</b>	<b>912,320</b>	<b>218,915</b>	<b>1,352,873</b>

<b>Storm Drainage Fund</b>	<b>Adopted</b>	<b>Budget</b>	<b>23-24 Budget</b>
<b>Comparison 22-23 Budget to 23-24 Budget</b>	<b>2022-23</b>	<b>2023-24</b>	<b>vs 22-23 Adopted</b>
<b>RESOURCES</b>			
Beginning Fund Balance	519,390	945,149	181.97%
Interest	3,200	24,000	750.00%
Intergovernmental	0		
Charges for Service	379,284	383,724	86.84%
Miscellaneous	0	0	
Current Revenue	382,484	407,724	106.59%
<b>TOTAL RESOURCES</b>	<b>1,116,723</b>	<b>1,352,873</b>	<b>143.33%</b>
<b>REQUIREMENTS</b>			
Personnel Services	143,194	149,569	104.45%
Materials & Services	165,190	236,745	143.32%
Capital Outlay	370,000	219,000	59.19%
Operating Budget	678,384	605,314	89.23%
Contingency	438,339	747,559	300.20%
<b>TOTAL APPROPRIATIONS</b>	<b>1,116,723</b>	<b>1,352,873</b>	<b>143.33%</b>
<b>TOTAL STORM DRAINAGE BUDGET</b>	<b>1,116,723</b>	<b>1,352,873</b>	<b>143.33%</b>

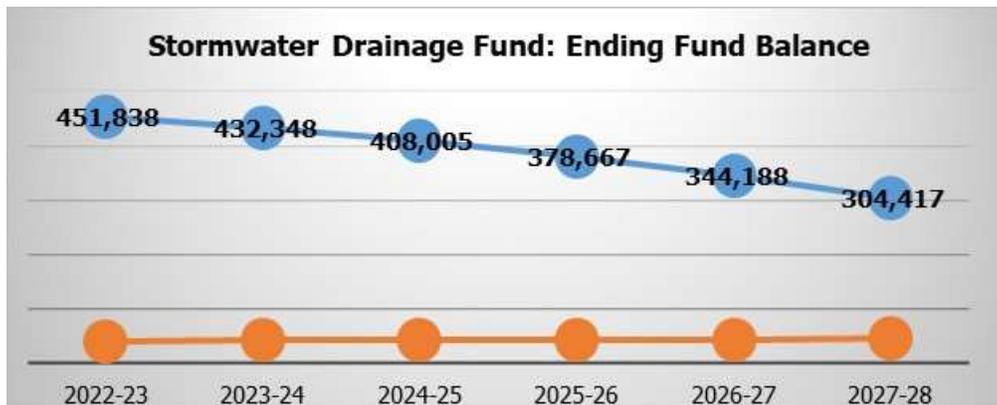
Storm Drainage Fund 10 Year History



<b>STORM DRAINAGE CIP</b>						
<b>Project</b>	<b>Amount</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26 and Beyond</b>
Reach F Grant Match	37,000	37,000				
Creek Improvement Projects	30,000	30,000				
Stormwater Projects	500,000	100,000	100,000	100,000	100,000	100,000
<b>Total</b>	<b>567,000</b>	<b>167,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

### 5 Year Projection

		Budget		Projected			
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Stormwater Drainage Fund</b>							
	Beginning balance	734,239	451,838	432,348	408,005	378,667	344,188
	Revenues	382,484	384,387	386,299	388,221	390,152	392,094
	Personal services	129,695	137,423	140,859	144,380	147,990	151,690
	Materials & services	165,190	166,454	169,783	173,179	176,642	180,175
	Capital outlay	370,000	100,000	100,000	100,000	100,000	100,000
	Net	451,838	432,348	408,005	378,667	344,188	304,417
	Goal	41,298	41,613	42,446	43,295	44,161	45,044
	Over/(short)	410,540	390,734	365,559	335,373	300,027	259,373



## STORMWATER DRAINAGE SDC FUND 28

**PURPOSE:**

The Stormwater Drainage System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay for future storm water improvement needs generated by development.

**VISION FOR THE YEAR:**

The focus for this year will to begin implementation of the updated Stormwater Master Plan.

**COMPLIANCE WITH COUNCIL GOALS:**

- Develop and Implement a Capital Improvement Plan
- Construct Stormwater Capacity Improvements

Stormwater Drainage SDC Fund Objectives	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Implement the Storm Water Master Plan												
Develop and Implement a Capital Improvement Plan												
Storm Capacity Improvements												

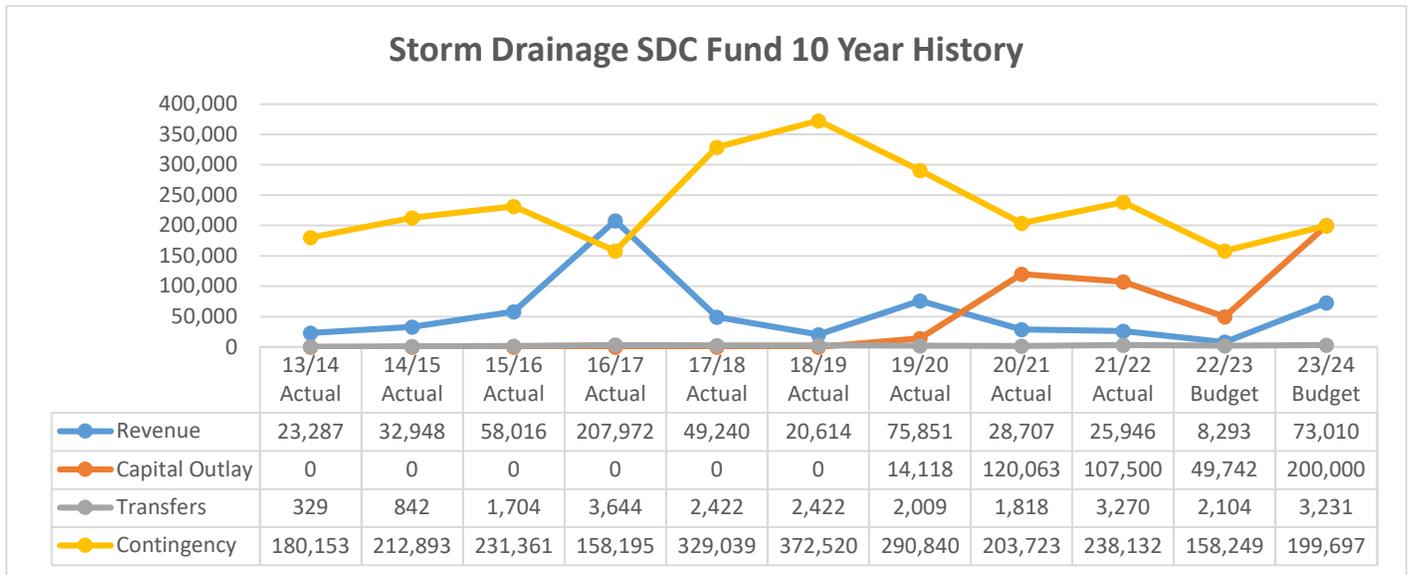
**BUDGET NOTES:**

The Stormwater Drainage SDC fund has a working capital carryover of \$329,917. The fund expects to collect \$64,610 in SDC fees, and \$8,400 in interest income for a current year resource total of \$73,010. The total fund resources are \$402,927. For expenditures, the city has budgeted \$200,000 for capital outlay to complete the Stormwater Master Plan update and other approved Stormwater extra capacity projects. There will be a transfer of \$3,231 to the General Fund to cover administrative costs. The contingency is budget at \$199,696. The total expenditures for the Stormwater SDC fund are \$402,927.

Capital outlay projects for the 2023-2024 year consist of the implementation of the Stormwater Master Plan and construction of projects to be listed in the new Stormwater Master Plan CIP.

Storm Drainage Fund Line Item Detail						
Account	Description	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
28-000-003	Interest Earned	4,359	2,635	2,500	8,340	8,400
28-000-100	Miscellaneous	0	0	0	0	0
28-000-400	Transfers In	0	0	0	0	0
28-000-993	Storm Drainage SDC	24,348	23,311	56,128	710	64,610
	<b>Total Revenues</b>	<b>28,707</b>	<b>25,946</b>	<b>58,628</b>	<b>9,050</b>	<b>73,010</b>
28-280-312	Council Approved Projects	120,063	25,568	200,000	85,000	100,000
28-280-314	Storm Drainage Improvements	0	81,932	112,000	25,000	100,000
	<b>Total Capital Outlay</b>	<b>120,063</b>	<b>107,500</b>	<b>312,000</b>	<b>110,000</b>	<b>200,000</b>
28-280-400	Transfers Out	1,818	3,270	2,806	2,806	3,231
	<b>Total Transfers</b>	<b>1,818</b>	<b>3,270</b>	<b>2,806</b>	<b>2,806</b>	<b>3,231</b>
28-280-600	Contingency	0	0	158,249	0	199,696
	<b>Total Expenditures</b>	<b>121,881</b>	<b>110,770</b>	<b>473,055</b>	<b>112,806</b>	<b>402,927</b>

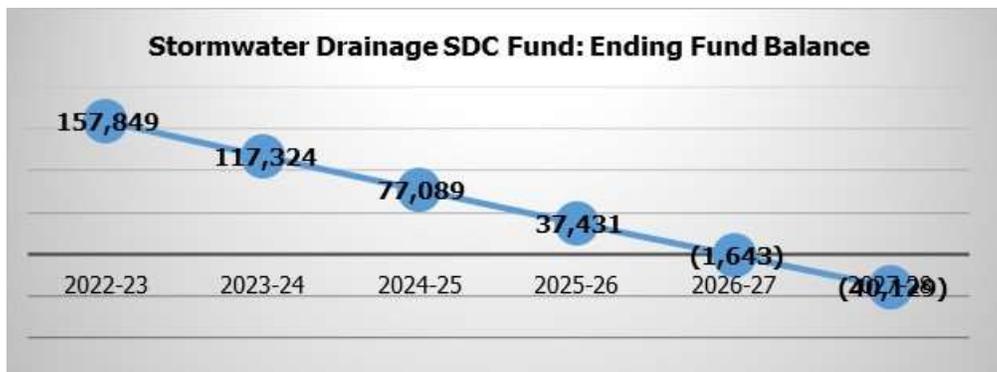




STORM DRAINAGE SDC CIP						
Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Stormwater Projects	1,212,000	312,000	100,000	100,000	100,000	600,000
<b>Total</b>	<b>1,212,000</b>	<b>312,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>600,000</b>

## 5 Year Projection

	Budget	Projected				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Stormwater Drainage SDC Fund</b>						
Beginning balance	414,027	157,849	117,324	77,089	37,431	(1,643)
Revenues	58,628	59,475	59,765	60,342	60,926	61,515
Capital outlay	312,000	100,000	100,000	100,000	100,000	100,000
Transfers out	2,806	2,848	2,863	2,891	2,920	2,949
Net	157,849	117,324	77,089	37,431	(1,643)	(40,129)



## STREET SDC FUND 30

**PURPOSE:**

The Transportation System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay both previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development.

**VISION FOR THE YEAR:**

Continue capacity improvements of City Streets and Sidewalks.

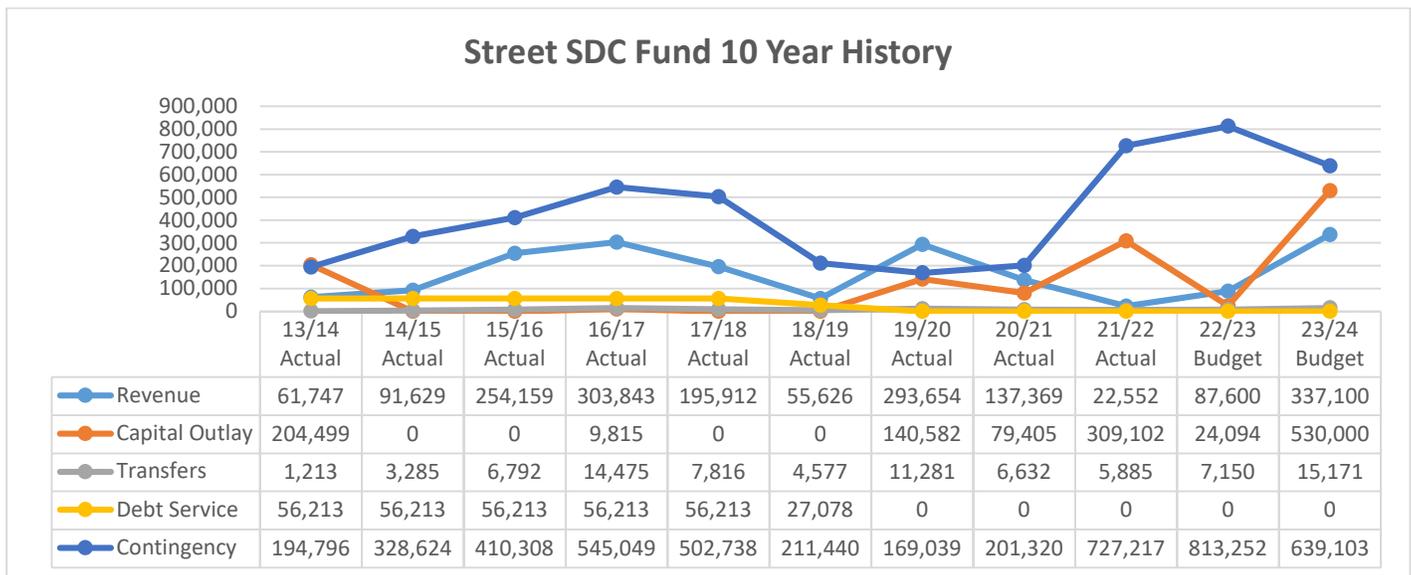
**COMPLIANCE WITH COUNCIL GOALS:**

- Update TSP and transportation SDC's
- Implement projects identified for funding by fuel tax dollars

Street SDC Fund Objectives	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Continue Capacity Improvements												
Pursue Transportation Funding												
Promote SRTS Projects												
Identify Fuel Tax Projects												
Update TSP and SDC's												

**BUDGET NOTES:**

The Street SDC fund is projected to have a beginning cash balance \$847,174. The fund anticipates a collection of SDC revenue of \$319,100 and interest revenue of \$18,000. Current year resources total \$337,100 making the total estimated fund resources are \$1,184,274. The proposed expenditures for the Street SDC fund are \$1,184,274. These are comprised from Capital outlay projects totaling \$530,000, a transfer to the General Fund of \$15,171 to cover administrative costs, and a contingency of \$639,103.



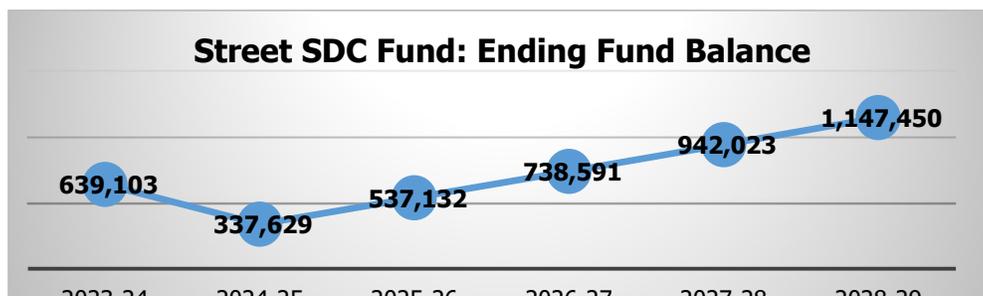


Street SDC Fund Comparison Adopted to Budget	Adopted 2022-23	Budget 2023-24	2024 Budget Adopted 2023
<b>RESOURCES</b>			
Beginning Fund Balance	1,051,809	847,174	80.54%
Interest	5,000	18,000	360.00%
Intergovernmental Revenue	0	0	
System Development Charges	190,656	319,100	167.37%
Current Revenue	195,656	337,100	172.29%
<b>TOTAL RESOURCES</b>	<b>1,247,465</b>	<b>1,184,274</b>	<b>94.93%</b>
Capital Outlay	200,000	530,000	265.00%
Transfers	9,533	15,171	159.14%
Operating Budget	209,533	545,171	260.18%
Contingency	1,037,932	639,103	61.57%
<b>TOTAL APPROPRIATIONS</b>	<b>1,247,465</b>	<b>1,184,274</b>	<b>94.93%</b>
<b>TOTAL STREET SDC BUDGET</b>	<b>1,247,465</b>	<b>1,184,274</b>	<b>94.93%</b>

<b>STREET SDC CIP</b>						
Project	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Old Portland Road Sidewalk Project	300,000	300,000				
SE 3rd Place Sidewalks	475,000	100,000		375,000		
Vine Street Sidewalks	475,000	100,000				375,000
<b>Total</b>	<b>1,250,000</b>	<b>500,000</b>	<b>-</b>	<b>375,000</b>	<b>-</b>	<b>375,000</b>

### 5 Year Projection

	Budget		Projected			
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Street SDC Fund</b>						
Beginning balance	1,105,899	1,092,022	905,872	1,095,651	1,287,288	1,480,801
Revenues	195,656	198,526	199,503	201,458	203,433	205,427
Capital outlay	200,000	375,000	-	-	-	-
Transfers out	9,533	9,676	9,724	9,821	9,920	10,019
Net	1,092,022	905,872	1,095,651	1,287,288	1,480,801	1,676,209



## PARK SDC FUND 35

**PURPOSE:**

The Park System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay both for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development.

**VISION FOR THE YEAR:**

The Parks SDC Fund will focus on updating the Parks and Recreation Master Plan and conceptual design of the Grabhorn property conceptual plan.

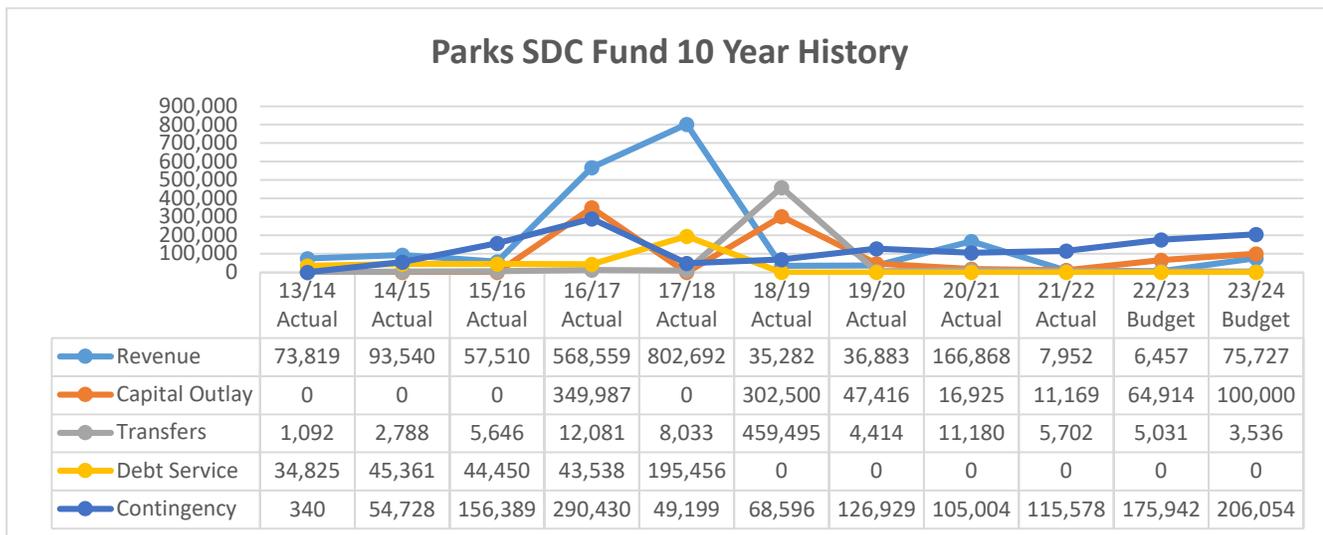
**COMPLIANCE WITH COUNCIL GOALS:**

- Update the Parks and Recreation Masterplan, prioritize projects and pursue funding
- Peace Candle – protect, restore and update the Welcome sign
- Create a funding mechanism for park maintenance and development
- Prioritize upgrades for existing parks to current ADA standards and fund improvement

Parks SDC Fund Objectives	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Create Funding Mechanism												
Prioritize ADA upgrades												
Update Parks and Recreation Master Plan												
Restore the Peace Candle												

**BUDGET NOTES:**

The Beginning working capital carryover for the Parks SDC fund is \$130,327. The City anticipates \$5,000 in interest revenue and \$70,727 in SDC revenue. The total fund revenue is \$75,727, bringing the total resources to \$206,054. For expenditures, the City has budgeted for \$100,000 in capital outlay, and a transfer of \$3,536 to the General Fund to cover administrative costs. The fund has a contingency of \$102,518. Capital outlay extra capacity projects planned for the 2023-24 budget year is the design of a future park based upon the recommendation by the Masterplan and selection by City Council.



<b>Parks SDC Fund 35</b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 23-24
<b>Working capital carryover</b>	\$ 105,187	\$ 243,950	\$ 247,195	\$ 249,979	\$ 130,327	\$ 130,327	\$ 130,327
<b>Current year resources</b>							
Interest	\$ 973	\$ 1,402	\$ 1,300	\$ 4,700	\$ 5,000	\$ 5,000	\$ 5,000
Intergovernmental Revenue	\$ -	\$ -	-	-	-	-	-
System development charges	165,895	6,550	134,155	2,356	70,727	70,727	70,727
Transfers				0	0	0	0
Long-term debt proceeds							
<b>Total current year resource</b>	\$ 166,868	\$ 7,952	\$ 135,455	\$ 7,056	\$ 75,727	\$ 75,727	\$ 75,727
<b>Total resources</b>	\$ 272,055	\$ 251,902	\$ 382,650	\$ 257,035	\$ 206,054	\$ 206,054	\$ 206,054
					<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 23-24</b>
	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>			
Capital outlay	\$ 16,925	\$ 11,169	\$ 200,000	\$ 120,000	\$ 100,000	\$ 100,000	\$ 100,000
Debt service							
Principal	0	0	0	\$ -	\$ -	\$ -	\$ -
Interest	0	0	0	\$ -	\$ -	\$ -	\$ -
Transfers	11,180	5,702	6,708	6,708	3,536	3,536	3,536
Contingency			175,942		102,518	102,518	102,518
<b>Total expenditures</b>	\$ 28,105	\$ 16,871	\$ 382,650	\$ 126,708	\$ 206,054	\$ 206,054	\$ 206,054
<b>Ending working capital</b>	<b>\$243,950</b>	<b>\$249,979</b>	<b>\$ -</b>	<b>\$130,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Parks SDC Line Item Detail</b>						
Account	Description	Actual	Actual	Budget	Estimated	Budget
		FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
35-000-003	Interest Earned	973	1,402	1,300	4,700	5,000
35-000-125	Intergovernmental Revenue	0	0	0	0	0
35-000-426	Transfers In	0	0	0	0	0
35-000-993	Parks SDC - Ext. Cap	165,895	6,550	134,155	2,356	70,727
	<b>Total Revenue</b>	<b>166,868</b>	<b>7,952</b>	<b>135,455</b>	<b>7,056</b>	<b>75,727</b>
35-350-312	Council Approved Projects	0	0	100,000	100,000	0
	<b>Total Capital Outlay</b>	<b>16,925</b>	<b>11,169</b>	<b>100,000</b>	<b>120,000</b>	<b>100,000</b>
35-350-902	Transfer to GF SDC Admin	11,180	5,702	6,708	6,708	3,536
35-350-903	Transfer to Park	0	0	0	0	0
	<b>Total Transfers</b>	<b>11,180</b>	<b>5,702</b>	<b>6,708</b>	<b>6,708</b>	<b>3,536</b>
35-350-600	Contingency	0	0	234,895	0	102,518
	<b>Total Expenditures</b>	<b>28,105</b>	<b>16,871</b>	<b>341,603</b>	<b>126,708</b>	<b>206,054</b>

<b>Parks SDC Fund Comparison Adopted to Budget</b>	<b>Adopted 2022-23</b>	<b>Budget 2023-24</b>	<b>2024 Budget Adopted 2023</b>
<b>RESOURCES</b>			
Beginning Fund Balance	206,148	130,327	63.22%
Interest	1,300	5,000	384.62%
Intergovernmental Revenue	0	0	
System Development Charges	134,155	70,727	52.72%
Current Revenue	135,455	75,727	55.91%
<b>TOTAL RESOURCES</b>	<b>341,603</b>	<b>206,054</b>	<b>60.32%</b>
Capital Outlay	100,000	100,000	100.00%
Transfers	6,708	3,536	52.71%
Operating Budget	106,708	103,536	97.03%
Contingency	234,895	102,518	43.64%
<b>TOTAL APPROPRIATIONS</b>	<b>341,603</b>	<b>206,054</b>	<b>60.32%</b>
<b>TOTAL PARKS SDC BUDGET</b>	<b>341,603</b>	<b>206,054</b>	<b>60.32%</b>

**PARKS SDC CIP**

<b>PROJECT</b>	<b>AMOUNT</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26 and Beyond</b>
Chapman Landing-New	1,570,000		-			1,570,000
Columbia Airpark East - New	200,000		-	10,000	10,000	180,000
Creekview Park - Improvements	75,000		-	50,000	25,000	
Heritage Park Restrooms - Improvements	150,000		-		150,000	
Miller Park Improvements	225,000		-		75,000	150,000
EJ Smith Road Park-New	1,660,000	100,000	100,000	1,460,000		
Vista Park-New	10,000		10,000			
Parks Extra Capacity Improvements	500,000	-	100,000	100,000	100,000	200,000
Parks Master Plan	100,000	100,000	-	-	-	-
Parks Capital Equipment	500,000	-		100,000	100,000	300,000
<b>Total</b>	<b>4,990,000</b>	<b>200,000</b>	<b>210,000</b>	<b>1,720,000</b>	<b>460,000</b>	<b>2,400,000</b>

**5 Year Projection**

	<b>Budget</b>	<b>Projected</b>				
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
<b>Parks SDC Fund</b>						
Beginning balance	247,195	175,942	(1,196,588)	(1,118,435)	(998,910)	(2,898,001)
Revenues	135,455	137,470	138,153	139,524	140,909	142,308
Capital outlay	200,000	1,510,000	60,000	20,000	2,040,000	20,000
Transfers out	6,708	6,808	6,842	6,911	6,980	7,050
Net	175,942	(1,196,588)	(1,118,435)	(998,910)	(2,898,001)	(2,775,693)

## POOL FUND 15

**PURPOSE:**

The Pool Fund was created as a result of a Ballot Initiative which directed the City to construct a basic covered pool. This is a dedicated fund, and the resources can only be used for expenses related to the construction of a pool.

**VISION FOR THE YEAR:**

There are no projects anticipated for this fiscal year.

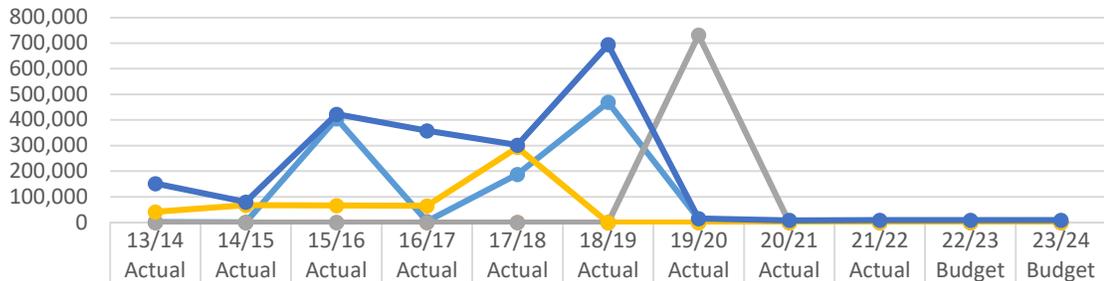
**BUDGET NOTES:**

The Pool fund has a beginning cash position of \$9,147. Interest income is projected to be \$250. Total fund resources are \$9,397. We do not anticipate any expenditures this fiscal year. The fund anticipates a contingency of \$9,397.

<i><b>Pool Fund 15</b></i>							
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Resources</b>	<b>FY20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 23-24</b>
<b>Working capital carryover</b>	<b>\$ 8,852</b>	<b>\$ 8,919</b>	<b>\$ 8,965</b>	<b>\$ 8,969</b>	<b>\$ 9,147</b>	<b>\$ 9,147</b>	<b>\$ 9,147</b>
<b>Current year resources</b>							
Interest	67	48	45	178	250	250	250
Intergovernmental	\$ -	\$ -		-	-	-	-
Transfers				-	-	-	-
<b>Total current year resources</b>	<b>\$ 67</b>	<b>\$ 48</b>	<b>\$ 45</b>	<b>178</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Total resources</b>	<b>\$ 8,919</b>	<b>\$ 8,967</b>	<b>\$ 9,010</b>	<b>9,147</b>	<b>9,397</b>	<b>9,397</b>	<b>9,397</b>
					<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Expenditures</b>	<b>FY20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 23-24</b>
Materials & services			\$ -	-	-	-	-
Capital outlay	\$ -	\$ -	\$ -	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Transfers				-			
Contingency			9,010		9,397	9,397	9,397
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,010</b>	<b>-</b>	<b>9,397</b>	<b>9,397</b>	<b>9,397</b>
<b>Ending working capital</b>	<b>\$ 8,919</b>	<b>\$ 8,969</b>	<b>\$ -</b>	<b>\$ 9,147</b>	<b>-</b>	<b>-</b>	<b>-</b>

Pool Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
15-000-003	Interest Earned	67	48		178	250
15-000-125	Intergovernmental Revenue	0	0	0	0	0
	<b>Total Revenue</b>	<b>67</b>	<b>48</b>	<b>45</b>	<b>178</b>	<b>250</b>
15-150-600	Contingency			9,010		9,397
	<b>Total Expenditures</b>	<b>8,919</b>	<b>8,969</b>	<b>9,010</b>	<b>9,147</b>	<b>9,397</b>

Pool Fund 10 Year History



	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
Revenue	915	656	405,680	4,192	188,338	469,326	13,767	67	48	167	250
Materials & Services	0	0	0	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	731,600	0	0	0	0
Debt Service	41,012	67,887	66,523	65,159	293,140	0	0	0	0	0	0
Contingency	151,887	79,577	421,991	358,588	302,174	694,449	14,569	8,585	9,007	9,010	9,397

## UNEMPLOYMENT INSURANCE FUND 87

**PURPOSE:**

The City of Scappoose is self-insured for unemployment insurance and needs to maintain this fund to cover any unemployment claims. The resources in this fund are dedicated and can only be used for unemployment claims against the City.

**VISION FOR THE YEAR:**

No staffing reductions are anticipated in this current budget year.

**COMPLIANCE WITH COUNCIL GOALS:**

Maintain responsible fiscal management.

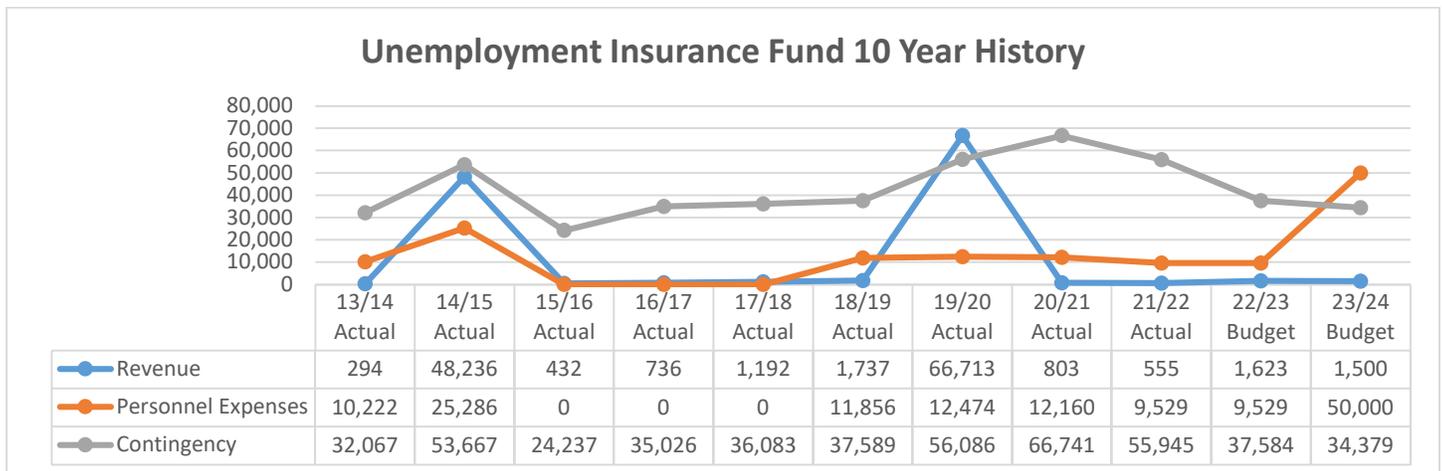
**BUDGET NOTES:**

The proposed budget has a beginning cash position of \$95,844, interest income of \$525, and total fund resources are \$96,369. There is a budgeted expenditure of \$50,000 in personnel services to cover any claims but the City is not anticipating any new claims. The fund has a contingency of \$46,369.

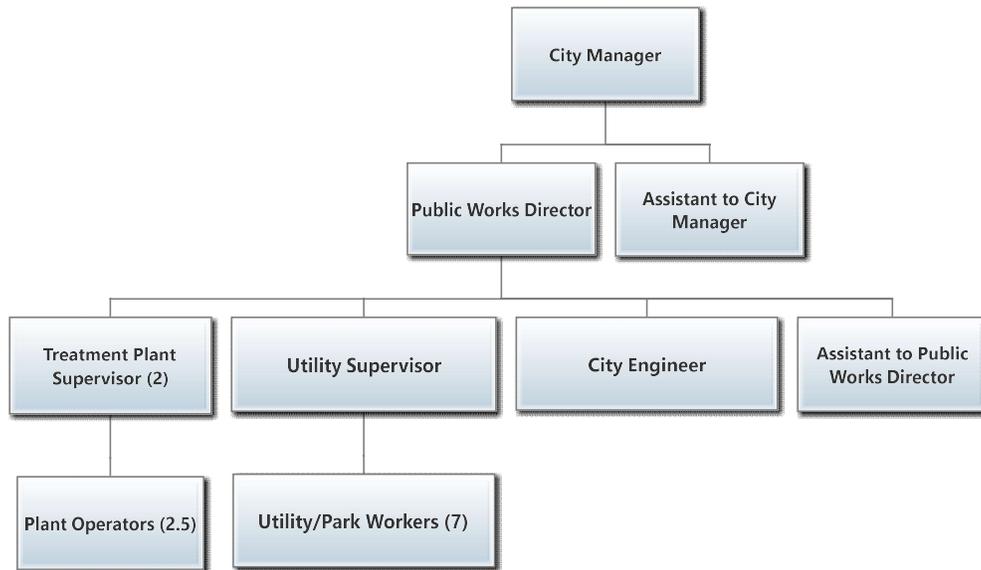
<b>Unemployment Fund 87</b>						
<b>Resources</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Adopted FY 23-24</b>
Working capital carryover	\$ 116,205	104,945	87,059	87,059	95,844	95,844
<b>Current year resources</b>						
Interest	803	555	1,000	525	525	525
Transfers	0	0		0	0	0
<b>Total current year resources</b>	<b>\$ 803</b>	<b>555</b>	<b>1,000</b>	<b>525</b>	<b>525</b>	<b>525</b>
<b>Total Resources</b>	<b>\$ 117,008</b>	<b>105,500</b>	<b>88,059</b>	<b>87,584</b>	<b>96,369</b>	<b>96,369</b>
<b>Expenditures</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Adopted FY 23-24</b>
Personnel Services	\$ 12,160	9,529	50,000	9,529	50,000	50,000
Contingency			38,059		46,369	46,369
<b>Total Expenditures</b>	<b>\$ 12,160</b>	<b>9,529</b>	<b>88,059</b>	<b>9,529</b>	<b>96,369</b>	<b>96,369</b>
<b>Ending working capital</b>	<b>\$ 104,848</b>	<b>95,971</b>		<b>78,055</b>		

Unemployment Fund Line Item Detail Account	Description	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Estimated FY 22-23	Budget FY 23-24
87-000-003	Interest Earned	803	555	525	1,304	1,500
87-000-902	Transfer in General Fund	0	0	0	0	0
	<b>Total Revenue</b>	<b>803</b>	<b>555</b>	<b>525</b>	<b>1,304</b>	<b>1,500</b>
87-870-154	Unemployment Insurance Benefit	12,160	9,529	50,000	14,294	50,000
	<b>Total Payroll Expenditures</b>	<b>12,160</b>	<b>9,529</b>	<b>50,000</b>	<b>14,294</b>	<b>50,000</b>
87-870-600	Contingency	0	0	37,584	0	46,369
	<b>Total Expenditures</b>	<b>12,160</b>	<b>9,529</b>	<b>87,584</b>	<b>14,294</b>	<b>96,369</b>

Unemployment Fund Comparison Adopted to Actual	Adopted 2022-23	Budget 2023-24	23-24 Budget vs 22-23 Adopted
<b>RESOURCES</b>			
Beginning Fund Balance	87,059	95,844	110.12%
Interest	525	1,500	285.71%
Current Revenue	525	1,500	285.71%
<b>TOTAL RESOURCES</b>	<b>87,584</b>	<b>96,369</b>	<b>111.18%</b>
Payroll Expenses	50,000	50,000	100.00%
Operating Budget	50,000	50,000	100.00%
Contingency	37,584	46,369	
<b>TOTAL APPROPRIATIONS</b>	<b>87,584</b>	<b>96,369</b>	<b>111.18%</b>
<b>TOTAL UNEMPLOYMENT BUDGET</b>	<b>87,584</b>	<b>96,369</b>	<b>111.18%</b>



## UTILITY WATER FUND 40



**PURPOSE:**

The Water Fund is a dedicated “Enterprise” fund. The Water Department produces and distributes high quality drinking water that meets all State and Federal standards. The Water Fund is used to report financial operations of the City’s water treatment facilities that provide drinking water to all City residents.

**VISION FOR THE YEAR:**

This year’s focus will be to continue reducing water loss, city-wide meter replacement, optimizing water production and distribution system replacement.

**COMPLIANCE WITH COUNCIL GOALS:**

- Address aging infrastructure
- Complete ARPA funded infrastructure projects

<b>Water Fund Objectives</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Explore Future Water Sources												
Address Aging Infrastructure												
Security Upgrades												
Distribution Engineering												
Plant Optimization												
Distribution Improvements												
SCADA upgrades												
Meter Replacement												
Chlorine Generator												
Chemical Tank Replacement (Keys)												

**BUDGET NOTES:**

For the 2032-24 budget year, the Water Fund will begin with a cash carryover of \$3,917,616. The Fund expects to collect \$2,942,720 in service charges, \$8,350,000 in intergovernmental revenue and \$90,000 in interest. The total fund resources are \$15,300,336. Proposed expenditures in the water fund include: \$1,151,201 for Personal Services, \$837,670 for Materials and Services and \$9,947,000 for Capital Outlay. The fund budgets \$81,439 for debt service, \$222,996 for

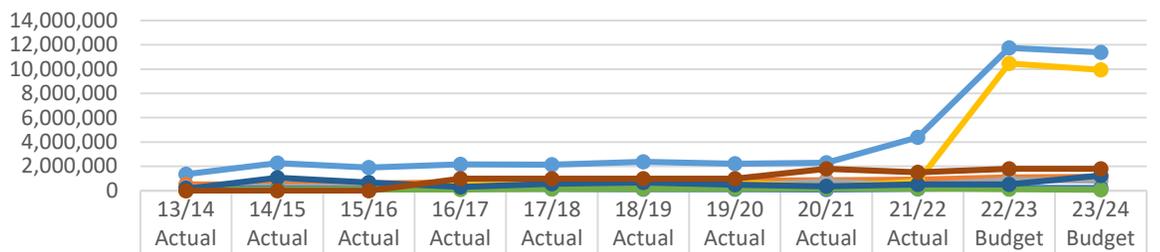
transfers and a projected contingency of \$1,258,746. This Fund also has a balance of \$1,800,000 in unappropriated funds.

Capital Outlay items identified in this year's budget include; continued water meter replacement, treatment plant upgrades, distribution engineering, distribution replacement, design and construction of a new reservoir, design and construction of two new wells and the purchase of a backhoe and utility truck.

**PERCENTAGE OF TIME ALLOCATION:**

Water Fund	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	46.63	64.98
Treatment Plant Supervisor	100%	100%	100%	100%	36.16	50.39
Utility/Parks Worker I	70%	70%	70%	70%	21.78	27.80
Utility/Parks Worker II	35%	35%	70%	70%	25.93	33.09
Utility/Parks Worker III	70%	70%	70%	70%	28.57	36.46
Utility Supervisor	35%	35%	35%	35%	36.16	50.39
Operator I	50%	50%	50%	50%	25.93	33.09
Operator II	100%	100%	100%	100%	28.57	36.46
Operator III	0%	0%	0%	0%	31.52	40.23
Assistant to City Manager	23%	23%	23%	23%	28.20	42.61
Assistant to Public Works Director	30%	30%	30%	30%	28.20	42.61
City Recorder	22%	22%	22%	22%	32.46	45.27
City Manager	23%	23%	23%	23%	55.08	80.45
Finance Administrator/Office Manager	22%	22%	22%	22%	46.63	64.98
Office Administrator Finance	44%	44%	44%	44%	23.44	29.92
City Engineer	30%	30%	30%	30%	41.55	56.21
<b>TOTAL FTE's</b>	<b>6.89</b>	<b>6.89</b>	<b>7.24</b>	<b>7.24</b>		

**Water Utility Fund 10 Year History**



	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
Revenue	1,361,935	2,282,467	1,895,344	2,157,869	2,134,717	2,373,970	2,220,972	2,300,108	4,397,611	11,753,751	11,382,722
Personnel Expenses	527,439	529,756	604,782	671,986	699,062	749,748	842,882	868,491	904,583	1,099,784	1,152,485
Materials & Services	268,940	322,991	298,912	302,906	291,462	323,345	438,846	740,857	456,502	888,783	837,670
Capital Outlay	1,423	105,378	161,460	585,984	580,424	328,120	691,213	309,496	743,279	10,465,009	9,947,000
Transfers	212,297	175,635	156,794	175,150	138,932	136,306	137,497	107,473	158,014	243,196	222,996
Debt Service	81,439	98,867	98,867	98,867	163,967	163,967	187,216	172,784	172,784	122,116	81,439
Contingency	164,897	1,079,525	672,148	298,710	572,157	679,455	503,145	357,738	523,294	528,498	1,258,746
Unappropriated Fund Balance	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,800,000	1,500,000	1,800,000	1,800,000

<b>Utility Water Fund 40</b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
<b>Working capital carryover</b>	\$ 3,318,352	\$ 3,419,359	\$ 3,393,627	\$ 3,454,379	\$ 3,917,616	\$ 3,917,616	\$ 3,917,616
<b>Current year resources</b>							
Interest	\$ 25,638	\$ 19,932	\$ 17,500	97,352	90,000	90,000	90,000
Charges for services infrastructure							
System development charges							
Intergovernmental	0	1,870,500	9,209,500	2,139,000	8,350,000	8,350,000	8,350,000
Transfers				-	-	-	-
<b>Total resources</b>	\$ 2,300,108	\$ 4,390,644	\$ 11,753,750	\$ 5,058,577	\$ 11,382,720	\$ 11,382,720	\$ 11,382,720
<b>Total current year resources</b>	\$ 2,300,108	\$ 4,390,644	\$ 11,753,750	\$ 5,058,577	\$ 11,382,720	\$ 11,382,720	\$ 11,382,720
<b>Total resources</b>	\$ 5,618,460	\$ 7,810,003	\$ 15,147,377	\$ 8,512,956	\$ 15,300,336	\$ 15,300,336	\$ 15,300,336
Expenditures	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
Personal services	\$ 868,491	\$ 904,583	\$ 1,099,784	983,596	\$ 1,152,485	\$ 1,152,485	\$ 1,152,485
Materials and services	740,857	456,502	888,783	711,432	837,670	837,670	837,670
Capital outlay	309,496	743,279	10,465,000	2,535,000	9,947,000	9,947,000	9,947,000
Debt service							
Principal S03003B	56,912	59,006	61,178	61,178	63,429	63,429	63,429
Interest S03003B	24,527	22,433	20,261	20,261	18,010	18,010	18,010
Vehicle Lease	45,783	48,163	-	-	-	-	-
Vehicle Lease Interest	4,885	2,504	-	-	-	-	-
Equipment Lease	40,677	40,677	40,677	40,677	-	-	-
Equipment Lease Interest	-	-	-	-	-	-	-
Transfers	107,473	158,014	243,196	243,196	222,996	222,996	222,996
Contingency			528,498	-	1,258,746	1,258,746	1,258,746
<b>Total expenditures</b>	\$ 2,199,101	\$ 2,435,161	\$ 13,347,377	\$ 4,595,340	\$ 13,500,336	\$ 13,500,336	\$ 13,500,336
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ -		\$ 1,500,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
<b>Ending working capital</b>	<b>\$ 3,419,359</b>	<b>\$ 3,454,379</b>	<b>\$ -</b>	<b>\$ 2,417,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Water Fund Line Item Detail</b>						
Account	Description	Actual	Actual	Budget	Estimated	Budget
		FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
40-000-003	Interest Earned	25,638	19,932	17,500	97,352	90,000
40-000-245	Timber Sale	0	0	0	0	0
40-000-246	Intergovernmental Revenue	0	1,870,500	9,209,500	2,139,000	8,350,000
40-000-220	User Fees	2,246,229	2,447,144	2,500,000	2,730,000	2,900,000
40-000-240	Hookup Fees	8,594	800	5,250	3,761	17,220
40-000-260	Infra. Insp. Fees	12,196	50,845	20,000	87,600	25,000
40-000-263	Construction Water	1,000	150	1,500	600	500
40-000-100	Miscellaneous	6,451	8,240	0	264	0

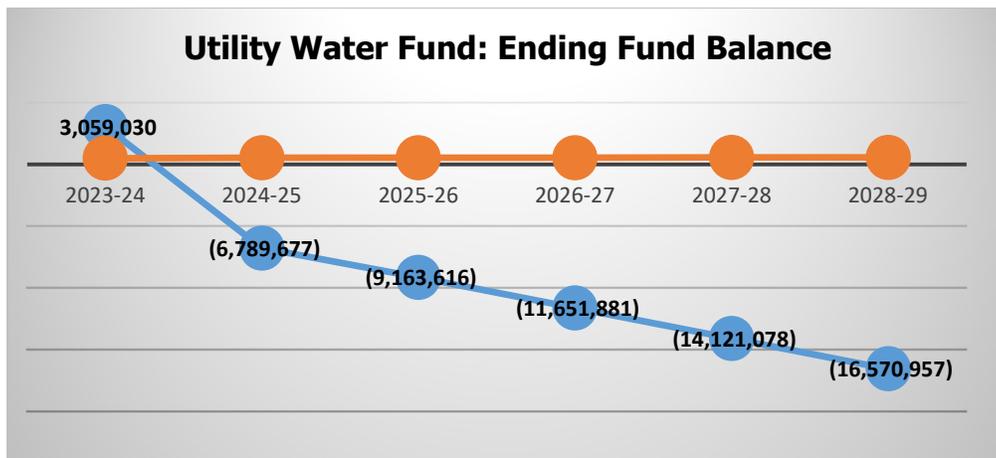
	<b>Total Revenue</b>	<b>2,300,108</b>	<b>4,397,611</b>	<b>11,753,750</b>	<b>5,058,577</b>	<b>11,382,720</b>
40-400-100	Water Fund Salaries	532,183	555,993	644,599	599,975	672,297
40-400-142	Overtime	1,643	545	15,225	2,500	15,554
40-400-146	Health Insurance	133,096	137,674	174,690	144,000	182,387
40-400-148	Retirement Benefits	150,721	163,433	197,602	168,000	211,665
40-400-150	Social Security	40,060	41,783	52,786	54,121	55,028
40-400-152	Worker's Compensation	10,789	5,155	14,882	15,000	15,554
	<b>Total Personnel Services</b>	<b>868,491</b>	<b>904,583</b>	<b>1,099,784</b>	<b>983,596</b>	<b>1,152,485</b>
40-400-200	Building/Facilities Maintenance	5,301	1,867	17,500	12,500	36,000
40-400-202	Equipment Maintenance	22,663	8,288	45,000	35,000	39,750
40-400-203	Maintenance Agreements	1,940	1,352	2,880	2,880	3,000
40-400-204	Vehicle Maintenance	2,691	3,595	10,000	3,500	7,000
40-400-205	Small Equipment	21,216	12,959	29,300	15,000	25,000
40-400-206	Fuel/Oil/Lube	7,220	11,639	19,550	15,000	19,750
40-400-216	Office Supplies	12,447	10,827	12,480	12,480	31,500
40-400-218	Operational Supplies	23,155	37,810	75,550	50,000	73,750
40-400-222	Lab Supplies	184	610	2,000	4,500	0
40-400-224	Chemicals	52,123	56,869	86,160	80,000	89,350
40-400-227	Electrical Operation - Treat	52,478	44,393	54,000	45,000	90,900
40-400-228	Utilities	24,379	24,920	31,440	28,000	28,200
40-400-229	Electrical Operation - Pump	26,964	18,605	33,000	25,000	0
40-400-230	Contractual/Professional	460,723	176,664	405,018	325,000	292,050
40-400-231	Contract Employment	0	0	0	0	35,000
40-400-235	Property Tax	568	576	1,000	572	750
40-400-240	Travel/Training	2,010	9,951	17,400	10,000	14,250
40-400-242	Dues/Fees/Subscriptions	23,488	28,856	32,955	35,000	35,070
40-400-244	Publications/Notices/Advertising	250	1,704	2,000	6,000	5,000
40-400-252	Uniforms/Safety	1,045	5,017	6,550	4,000	6,350
40-400-254	Equipment Rental	12	0	5,000	2,000	5,000
	<b>Total Materials &amp; Services</b>	<b>740,857</b>	<b>456,502</b>	<b>888,783</b>	<b>711,432</b>	<b>837,670</b>
40-400-300	Equipment	49,887	16,944	100,000	75,000	120,000
40-400-310	Infrastructure Upgrades	242,569	662,748	10,195,000	2,300,000	9,750,000
40-400-311	Equipment Replacement	17,040	63,587	170,000	160,000	77,000
	<b>Total Capital Outlay</b>	<b>309,496</b>	<b>743,279</b>	<b>10,465,000</b>	<b>2,535,000</b>	<b>9,947,000</b>
40-400-411	Transfer to Unemployment Fun	0	0	0	0	0
40-400-412	Transfer to General Fund ISF	12,340	62,300	138,666	138,666	97,996
40-400-414	Transfer to Water SDC	95,133	95,714	104,530	104,530	125,000
	<b>Total Transfers</b>	<b>107,473</b>	<b>158,014</b>	<b>243,196</b>	<b>243,196</b>	<b>222,996</b>
40-400-500	Vehicle Lease Principal	45,783	48,163	0	0	0
40-400-501	Vehicle Lease Interest	4,885	2,504	0	0	0
40-400-505	Equipment Lease Principal	40,677	40,677	40,677	40,677	0
40-400-506	Equipment Lease Interest	0	0	0	0	0
40-400-511	Principal SO3003B	56,912	59,006	61,178	61,178	63,429
40-400-513	Interest SO3003B	24,527	22,433	20,261	20,261	18,010
	<b>Total Debt Services</b>	<b>172,784</b>	<b>172,784</b>	<b>122,116</b>	<b>122,116</b>	<b>81,439</b>
40-400-600	Contingency	0	0	528,498	0	1,258,746
40-400-900	Unappropriated Ending Fund	0	0	1,800,000	0	1,800,000
	<b>Total Expenditures</b>	<b>2,199,101</b>	<b>2,435,162</b>	<b>15,147,377</b>	<b>4,595,340</b>	<b>15,300,336</b>

<b>Water Fund</b>	<b>Adopted</b>	<b>Budget</b>	<b>23-24 Budget</b>
<b>Comparison 22-23 Budget to 23-24 Budget</b>	<b>2022-23</b>	<b>2023-24</b>	<b>vs 22-23 Adopted</b>
<b>RESOURCES</b>			
Beginning Fund Balance	3,393,627	3,917,616	128.99%
Interest	17,500	90,000	514.29%
Intergovernmental	9,209,500	8,350,000	
Charges for Service	2,526,750	2,942,720	116.46%
Miscellaneous	0	0	
Current Revenue	11,753,750	11,382,720	447.39%
<b>TOTAL RESOURCES</b>	<b>15,147,377</b>	<b>15,300,336</b>	<b>101.15%</b>
<b>REQUIREMENTS</b>			
Personnel Services	1,099,784	1,151,201	104.68%
Materials & Services	888,783	837,670	94.25%
Capital Outlay	10,465,000	9,947,000	95.05%
Operating Budget	12,453,567	11,935,871	95.84%
Debt Service	122,116	81,439	66.69%
Total Expenditures	12,575,683	12,017,310	95.56%
Transfers	243,196	222,996	
Contingency	528,498	1,258,746	
<b>TOTAL APPROPRIATIONS</b>	<b>13,347,377</b>	<b>13,500,336</b>	<b>101.15%</b>
Ending Fund Balance	1,800,000	1,800,000	
<b>TOTAL WATER BUDGET</b>	<b>15,147,377</b>	<b>15,300,336</b>	<b>101.15%</b>

<b>WATER CIP</b>	<b>Amount</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>5 and Beyond</b>
Public Works Vehicle	75,000	75,000				
Meter Replacement	700,000	150,000	150,000	150,000	150,000	100,000
Security Upgrades	30,000	30,000				
Dutch Canyon Well #3	2,100,000					2,100,000
Miller Road Well #5	2,100,000			420,000	1,680,000	
Miller Road Well #6	2,100,000					2,100,000
Reservoir Seismic Retrofit	500,000		100,000	400,000		
Replace NW Eastview Drive (High Zone)	790,000				200,000	590,000
Annual Distribution Replacement (Capital)	1,250,000		250,000	250,000	250,000	500,000
Distribution Engineering	400,000	100,000	75,000	75,000	75,000	75,000
Future Water Source Study	75,000	25,000	25,000	25,000		
Chemical Tank Removal/Replacement	55,000	55,000				
Filter Media Replacement	100,000	100,000				
Misc Projects	250,000	50,000	50,000	50,000	50,000	50,000
NW Booster Pump & Pressure Zone	350,000	30,000	220,000	100,000		
Reservoirs Seismic Study	50,000		50,000			
SCADA Upgrades	200,000	150,000	50,000			
Treatment Plant Optimization	100,000	50,000	50,000			
Distribution Replacement (In house)	250,000	50,000	50,000	50,000	50,000	50,000
Long Term Distribution Replacement	25,000,000					25,000,000
Long Term Supply	12,400,000					12,400,000
<b>Total</b>	<b>48,875,000</b>	<b>865,000</b>	<b>1,070,000</b>	<b>1,520,000</b>	<b>2,455,000</b>	<b>42,965,000</b>

## 5 Year Projection

	Budget		Projected			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Utility Water Fund</b>						
Beginning balance	3,917,616	3,059,030	(6,789,677)	(9,163,616)	(11,651,881)	(14,121,078)
Revenues	11,381,720	2,408,818	2,504,342	2,635,462	2,703,732	2,773,363
Personal services	1,151,201	1,185,970	1,171,241	1,202,916	1,232,989	1,263,814
Materials and services	837,670	871,177	888,600	906,372	924,500	942,990
Capital outlay	9,947,000	9,870,000	2,455,000	2,650,000	2,650,000	2,650,000
Debt service	81,439	134,611	81,439	81,439	81,439	81,439
Transfers out	222,996	195,767	282,000	283,000	284,000	285,000
Net	3,059,030	(6,789,677)	(9,163,616)	(11,651,881)	(14,121,078)	(16,570,957)
Goal	497,218	514,287	514,960	527,322	539,372	551,701
Over/(short)	2,561,812	(7,303,964)	(9,678,576)	(12,179,204)	(14,660,450)	(17,122,658)



## WATER SDC FUND 50

**PURPOSE:**

The Water System Development Charge fund is a dedicated fund and is the mechanism by which the City of Scappoose collects funds from developers to pay both for previous and new capacity improvements. It makes funds available for future improvement needs generated by development. Water SDC’S are calculated based on the size of the water meter needed for the development. This account includes both the revenue and the capital outlay for those projects.

**VISION FOR THE YEAR:**

This Fund’s focus will be to identify future water sources and design capacity improving distribution projects.

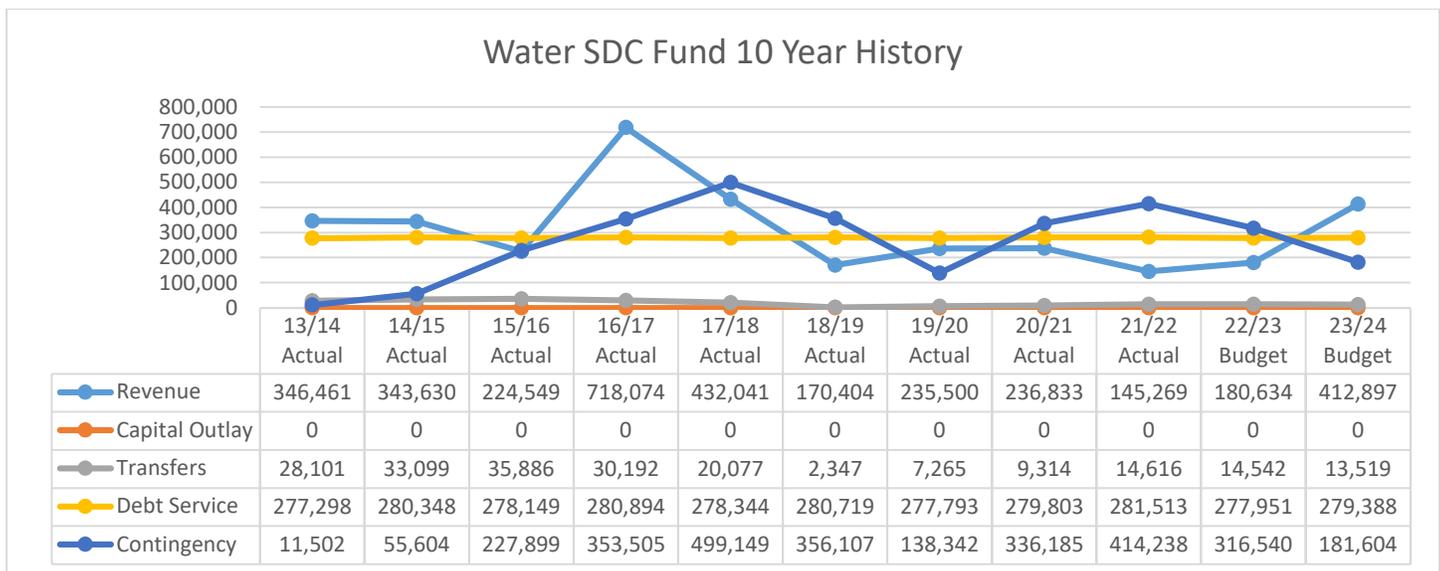
**COMPLIANCE WITH COUNCIL GOALS:**

- Address aging infrastructure
- Complete ARPA funded infrastructure projects

Water SDC Fund Objectives	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Address aging infrastructure												
Complete ARPA Infrastructure Projects												

**BUDGET NOTES:**

For the 2032-24 budget year, the Water SDC fund begins the year with a projected beginning cash amount of \$61,614. Anticipated revenue is \$412,897 coming from three sources: \$4,000 from interest, \$283,897 from Water SDC’s, and a transfer of \$125,000 from the Utility Water Fund to cover debt service payments. Total fund resources are \$474,511. Expenses within the fund include debt service in the amount of \$279,388. This is to make principal and interest payments on loans G03003, maturing in 2027, and S03003, maturing in 2035. The fund anticipates a transfer of \$13,519 to the General Fund for SDC administration. The Water SDC Fund anticipates a contingency of \$181,604 for a total in expenditures of \$474,511.



<b>Water SDC 50</b>							
	Actual	Actual	Budget	Estimated	Proposed Budget	Approved Budget	Adopted Budget
Resources	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
<b>Working capital carryover</b>	\$ 443,691	\$ 443,691	\$249,441	\$ 240,547	\$ 61,614	\$ 61,614	\$ 61,614
<b>Current year resources</b>							
Interest	\$ 2,761	\$ 1,515	\$ 1,600	\$ 3,915	\$ 4,000	\$ 4,000	\$ 4,000
Intergovernmental							
Improvement charges							
Long-term debt proceeds							
Transfer in Utility Fund	95,133	95,714	104,530	104,530	125,000	125,000	125,000
<b>Total current year resource</b>	\$ 236,833	\$ 145,270	\$493,929	\$ 113,407	\$412,897	\$412,897	\$ 412,897
<b>Total resources</b>	\$ 680,524	\$ 588,961	\$743,370	\$ 353,954	\$474,511	\$474,511	\$ 474,511
Expenditures	Actual	Actual	Budget	Estimated	Budget	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
Capital outlay	\$ -	\$ -	\$100,000	\$ -	\$ -	\$ -	\$ -
Improvements							
Debt Service							
Principle G3003	84,278	89,949	120,149	90,659	96,403	96,403	96,403
Interest G03003	37,724	33,763	29,490	24,490	25,184	25,184	25,184
Principle S03003	\$ 135,833	\$ 137,192	\$138,563	\$ 138,563	\$ 139,949	\$139,949	\$ 139,949
Interest S03003	21,968	20,610	19,238	19,238	17,852	17,852	17,852
Transfers	9,314	14,616	19,390	19,390	13,519	13,519	13,519
Contingency			316,540		181,604	181,604	181,604
<b>Total expenditures</b>	\$ 289,117	\$ 296,130	\$743,370	\$ 292,340	\$474,511	\$474,511	\$ 474,511
<b>Ending working capital</b>	<b>\$ 391,407</b>	<b>\$240,547</b>	<b>\$ -</b>	<b>\$ 61,614</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

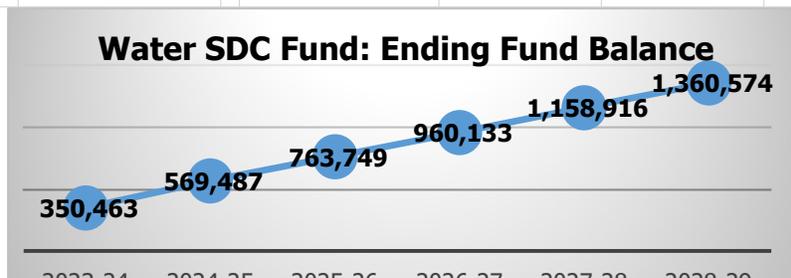
<b>Water SDC Line Item Detail</b>						
Account	Description	Actual	Actual	Budget	Estimated	Budget
		FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
50-000-003	Interest Earned	2,761	1,515	1,600	3,915	4,000
50-000-995	Transfer In Utility Fund	95,133	95,714	104,530	104,530	125,000
50-000-992	Water SDC - Reimbursement	68,246	7,206	58,170	9,923	28,454
50-000-993	Water SDC Improvement	70,693	40,835	329,629	84,350	241,924
50-000-994	WATER SDC ADMINISTRATION	0	0	0	4,962	13,519
	<b>Total Revenues</b>	<b>236,833</b>	<b>145,269</b>	<b>493,929</b>	<b>207,680</b>	<b>412,897</b>
50-500-314	Extra Capacity Improvements	0	0	0	0	0
50-500-326	Council Approved Projects	0	0	100,000	0	0
50-500-926	Transfer to GF SDC Admin	9,314	14,616	19,390	19,390	13,519
50-500-510	Principal G03003	84,278	89,949	120,149	90,659	139,949
50-500-511	Interest G03003	37,724	33,763	29,490	24,490	17,852
50-500-512	Principal S03003	135,833	137,192	138,563	138,563	96,403
50-500-513	Interest S03003	21,968	20,610	19,238	19,238	25,184
50-500-600	Contingency	0	0	316,540	316,540	181,604
	<b>Total Expenditures</b>	<b>289,117</b>	<b>296,129</b>	<b>743,370</b>	<b>608,880</b>	<b>474,511</b>

<b>WATER SDC CIP</b>						
<b>Project</b>	<b>Amount</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>5 and Beyond</b>
Miscellaneous Capital Projects	100,000	100,000				
Water Storage Reservoir & Well West Lane Road	2,500,000					2,500,000
Future Wells	2,000,000					2,000,000
<b>Total</b>	<b>4,600,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500,000</b>

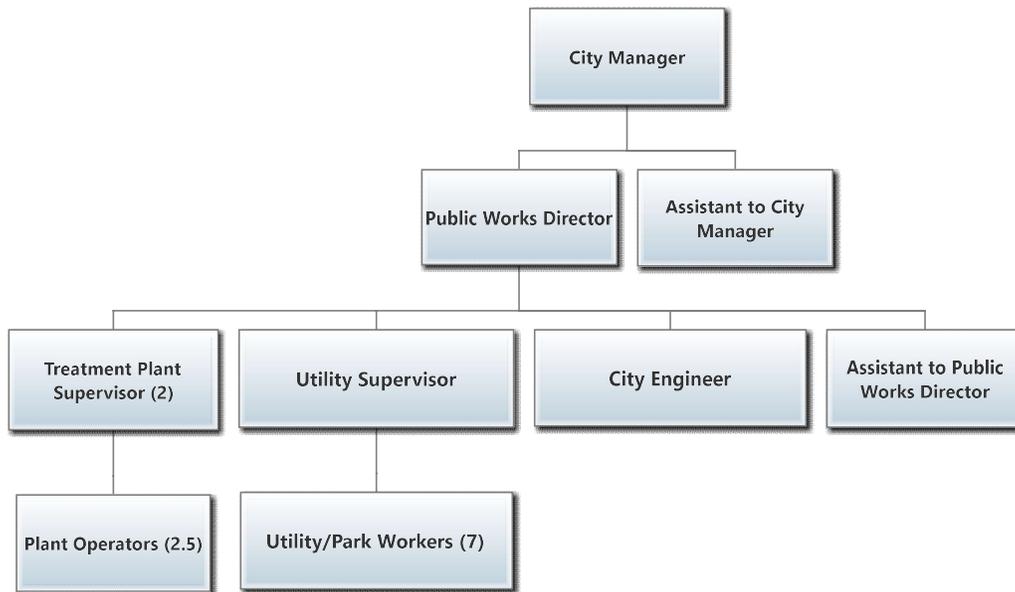
<b>Water SDC Fund</b>	<b>Adopted</b>	<b>Budget</b>	<b>2024 Budget</b>
<b>Comparison 22-23 Budget to 23-24</b>	<b>2022-23</b>	<b>2023-24</b>	<b>vs 2023 Adopted</b>
<b>RESOURCES</b>			
Beginning Fund Balance	249,441	61,614	24.70%
Interest	1,600	4,000	250.00%
Transfer from Utility Fund	104,530	125,000	119.58%
System Development Charges	387,799	283,897	73.21%
Current Revenue	493,929	412,897	83.59%
<b>TOTAL RESOURCES</b>	<b>743,370</b>	<b>474,511</b>	<b>63.83%</b>
Capital Outlay	100,000	0	0.00%
Transfers	19,390	13,519	69.72%
Operating Budget	119,390	13,519	11.32%
Debt Services	307,440	279,388	90.88%
Contingency	316,540	181,604	57.37%
<b>TOTAL APPROPRIATIONS</b>	<b>743,370</b>	<b>474,511</b>	<b>63.83%</b>
<b>TOTAL WATER SDC BUDGET</b>	<b>743,370</b>	<b>474,511</b>	<b>63.83%</b>

### 5 Year Projection

	Budget	Projected				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Water SDC Fund</b>						
Beginning balance	249,441	350,463	569,487	763,749	960,133	1,158,916
Revenues	493,929	520,219	491,990	495,750	499,548	503,587
Capital outlay	100,000	-	-	-	-	-
Debt service	279,388	281,514	277,950	279,388	280,589	281,550
Transfers	13,519	19,681	19,779	19,977	20,177	20,379
Net	350,463	569,487	763,749	960,133	1,158,916	1,360,574



## UTILITY WASTEWATER FUND 41



## UTILITY WASTEWATER FUND 41

### Overview

The City’s sewer collection system collects and conveys wastewater from nearly 3,275 customer connections to the treatment plant located on East Columbia Ave. The collections system includes over 37 miles of gravity wastewater pipe and 7 pumping lift stations that move wastewater from low elevations to adjacent areas where gravity lines exist.

The Wastewater Treatment Plant (WWTP) is an extended aeration activated sludge treatment plant constructed in 1992 with a design capacity of 3.4 million gallons. The WWTP operates under a National Pollutant Discharge Elimination System Permit (NPDES) issued in 2009 and expired in 2014. This permit is currently on administrative extension and expected to be renewed in conjunction with completion of the Phase I improvements. The NPDES establishes minimum monitoring and reporting requirements, and not to exceed discharge limits.

### Vision

The most significant challenges facing the Wastewater Fund this budget cycle will be financing the infrastructure upgrades identified in the 2018 Facilities Master Plan. The phased approach, done in accordance with the facility plan, will increase design flow to 6.05 million gallons. Phase I upgrades should begin late spring 2024 and will be funded primarily through the Clean Water State Revolving Fund loan. To prepare for these upgrades, an interim aeration basin and flow pattern changes were completed last year. During all construction projects, staff must continue operate and meet regulatory requirements.

#### Phase I Improvements (\$9.2M):

- Engineering
- Influent Pump Station
- Headworks
- Aeration Basin
- Blower and Electrical Building
- Ultraviolet Disinfection
- SCADA & Electrical Services
- Civil Site Improvements

The Wastewater Fund anticipates utilizing American Rescue Plan Act (ARPA) funding on several projects:

- Biosolids Dryer – (\$2.5M) The Bio dryer is designed to dry biosolids to produce a nutrient rich Class A organic material that can be applied as a fertilizer or soil amendment. This process will also reduce storage volume requirements and can be disposed of throughout the year.
- Headworks – (\$2.2M) Designed so that all plant influent flow will be metered, screened, sampled, and grit removed.
- Smith Rd Pump Station – (\$900k) Pumping and wet well improvements for increased flow, capacity, and longevity.

**Compliance with Council Goals**

- Capacity Upgrades
- Complete ARPA funded infrastructure projects

<b>Wastewater Fund Objectives</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Phase I Engineering												
Phase I Facility Construction												
Biosolids Dryer												
Smith Rd Pump Station												
Sewer Cleaning and TV												
Sewer Root Control												
Pump Station Cleaning FOG												
Asset Management Implementation												
SCADA Improvements												
Effluent Filter Media Replacement												
Influent Screen Brush Replacement												
UV Bulb Replacement												

**BUDGET NOTES:**

The Wastewater fund will begin with a working capital carryover of \$4,135,065 and anticipates revenue from interest, intergovernmental programs, and long-term debt proceeds to be \$8,180,532. Fund expenditures from personal, materials and services, capital outlay, debit services, and transfers, are expected to be \$8,960,221. Leaving a contingency of \$3,341,398.

**PERCENTAGE OF TIME ALLOCATION:**

Wastewater Fund	20-21	21-22	22-23	23-24	Minimum Salary	Maximum Salary
Public Works Director	35%	35%	35%	35%	46.63	64.98
Treatment Plant Supervisor	100%	100%	100%	100%	36.16	50.39
Utility/Parks Worker I	70%	70%	70%	70%	21.78	27.80
Utility/Parks Worker II	35%	35%	70%	70%	25.93	33.09
Utility/Parks Worker III	70%	70%	70%	70%	28.57	36.46
Utility Supervisor	35%	35%	35%	35%	36.16	50.39
Operator I	50%	50%	50%	50%	25.93	33.09
Operator II	100%	100%	100%	100%	28.57	36.46
Operator III	0%	0%	0%	0%	31.52	40.23
Assistant to City Manager	23%	23%	23%	23%	28.20	42.61

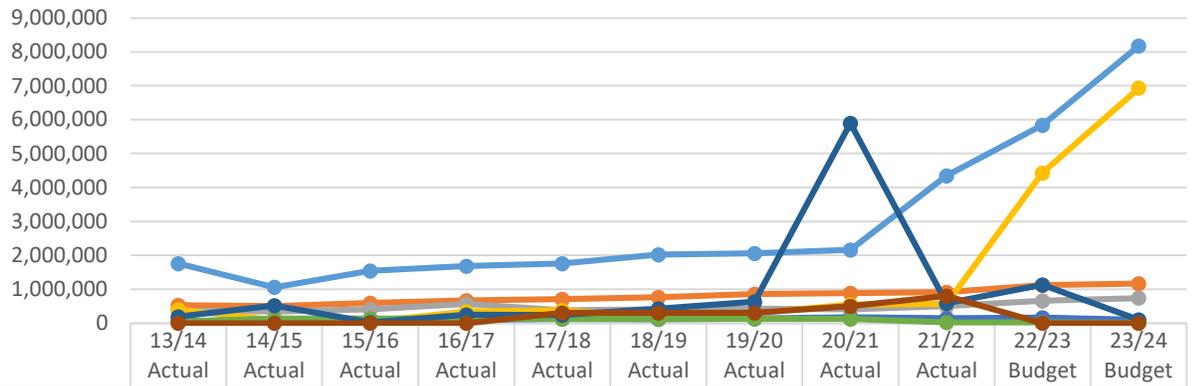
Assistant to Public Works Director	30%	30%	30%	30%	28.20	42.61
City Recorder	22%	22%	22%	22%	32.46	45.27
City Manager	23%	23%	23%	23%	55.08	80.45
Finance Administrator/Office Manager	22%	22%	22%	22%	46.63	64.98
Office Administrator Finance	44%	44%	44%	44%	23.44	29.92
City Engineer	30%	30%	30%	30%	41.55	56.21
<b>TOTAL FTE's</b>	<b>6.89</b>	<b>6.89</b>	<b>7.24</b>	<b>7.24</b>		

<b>Wastewater Fund 41</b>							
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Resources</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 23-24</b>
<b>Working capital carryover</b>	\$ 1,698,089	\$ 1,729,068	\$ 1,764,727	\$ 3,836,184	\$ 4,135,065	\$ 4,135,065	\$ 4,135,065
<b>Current year resources</b>							
Interest	\$ 12,276	\$ 11,373	\$ 9,500	\$ 70,060	\$ 90,000	\$ 90,000	\$ 90,000
Charges for services	2,143,774	2,429,983	2,629,266	2,788,906	2,811,455	2,811,455	2,811,455
Intergovernmental Revenue		1,900,000	2,700,000	-	5,279,077	5,279,077	5,279,077
Long term debt proceeds	-	-	500,000	-	-	-	-
Miscellaneous	7,404	2,929	-	-	-	-	-
<b>Total current year resources</b>	\$ 2,163,454	\$ 4,344,285	\$ 5,838,766	\$ 2,858,966	\$ 8,180,532	\$ 8,180,532	\$ 8,180,532
<b>Total resources</b>	\$ 3,861,543	\$ 6,073,353	\$ 7,603,493	\$ 6,695,150	\$12,315,597	\$12,315,597	\$12,315,597
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 23-24</b>
Personal services	\$ 883,467	\$ 916,109	\$ 1,115,335	\$ 963,185	1,167,839	1,167,839	1,167,839
Materials and services	407,858	501,980	655,440	508,484	753,285	753,285	753,285
Capital outlay	547,907	565,094	4,430,700	910,000	6,937,000	6,937,000	6,937,000
1994 Interest SPWF B92001C				-	0	0	0
2009 Principal CWSRF R06809	17,642	17,642	17,642	17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809	926	838	750	750	662	662	662
2013 Principal USNB	99,877	-	-	-	-	-	-
2013 Interest USNB	1,233	-	-	-	-	-	-
DEQ Principal		-	-	-	-	-	-
Equipment					0	0	0
Transfers	173,565	138,568	160,024	160,024	97,771	97,771	97,771
Contingency			1,123,602	-	3,341,398	3,341,398	3,341,398
<b>Total expenditures</b>	\$ 2,132,475	\$ 2,140,231	\$ 7,603,493	\$ 2,560,085	12,315,597	12,315,597	12,315,597
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total other requirements</b>	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending available working capital</b>	<b>\$ 1,729,068</b>	<b>\$ 3,836,184</b>	<b>\$ -</b>	<b>\$ 4,135,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Wastewater Fund Line Item Detail</b>						
<b>Account</b>	<b>Description</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
	Personnel Salaries	542,092	562,190	652,477	604,850	679,903
41-410-142	Overtime	2,356	1,103	15,877	2,146	16,233
41-410-146	Health Insurance	140,351	145,142	183,870	146,610	191,500
41-410-148	Retirement Benefits	147,147	160,274	194,544	160,838	209,295
41-410-150	Social Security	40,730	42,157	53,468	44,582	55,691
41-410-152	Workers Compensation	10,792	5,243	15,099	4,159	15,217
	<b>Total Personnel Services</b>	<b>883,467</b>	<b>916,109</b>	<b>1,115,335</b>	<b>963,185</b>	<b>1,167,151</b>
41-410-200	Building/Facilities Maintenance	6,538	29,895	31,000	25,000	38,500
41-410-202	Equipment Maintenance	26,502	22,147	41,500	25,000	46,250
41-410-203	Maintenance Agreements	1,608	1,448	2,380	1,200	2,800
41-410-204	Vehicle Maintenance	2,455	3,338	10,000	3,500	7,000
41-410-205	Small Equipment	18,362	10,385	22,750	10,000	26,900
41-410-206	Fuel/Oil/Lube	8,231	12,310	19,550	15,000	19,550
41-410-216	Office Supplies	10,315	9,869	12,480	12,000	31,500
41-410-218	Operational Supplies	10,717	10,213	26,000	12,000	27,000
41-410-222	Lab Supplies	7,013	7,196	11,000	5,500	8,950
41-410-224	Chemicals	33,863	43,543	43,675	43,675	60,000
41-410-227	Electrical Operations	103,275	107,335	120,000	100,000	119,280
41-410-228	Utilities	7,466	7,997	7,740	7,740	4,080
41-410-229	Electrical Operations Pumps	6,075	5,151	6,000	6,000	0
41-410-230	Contractual/Professional	122,715	164,901	218,960	175,000	233,885
41-410-231	Contract Employment	0	0	0	0	35,000
41-410-235	Property Tax	1,379	1,458	1,500	1,661	1,700
41-410-240	Travel/Training	3,024	8,070	12,250	10,000	14,250
41-410-242	Dues/Fees/Subscriptions	24,485	26,208	30,305	30,000	10,490
41-410-244	Publications/Notices/Advertising	1,595	826	3,000	1,500	2,000
41-410-252	Uniforms/Safety	1,571	3,951	8,850	5,000	8,150
41-410-253	Sludge Disposal	10,000	15,364	17,500	16,708	50,000
41-410-254	Equipment Rental	670	10,374	9,000	2,000	6,000
	<b>Total Materials &amp; Services</b>	<b>407,858</b>	<b>501,980</b>	<b>655,440</b>	<b>508,484</b>	<b>753,285</b>
41-410-300	Equipment	17,383	55,593	150,700	150,000	130,000
41-410-310	Infrastructure Upgrades	513,484	509,502	4,110,000	600,000	6,715,000
41-410-311	Equipment Replacement	17,040	0	170,000	160,000	92,000
	<b>Total Capital Outlay</b>	<b>547,907</b>	<b>565,094</b>	<b>4,430,700</b>	<b>910,000</b>	<b>6,937,000</b>
41-410-418	Transfer to Unemployment	0	0	0	0	0
41-410-419	Transfer to General Fund ISF	173,565	138,568	160,024	160,024	97,771
	<b>Total Transfers</b>	<b>173,565</b>	<b>138,568</b>	<b>160,024</b>	<b>160,024</b>	<b>97,771</b>
41-410-510	Principal USNB	99,877	0	0	0	0
41-410-511	Interest USNB	1,233	0	0	0	0
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	926	838	750	750	662
41-410-562	Principal DEQ Loan	0	0	0	0	0
41-410-564	Interest DEQ Loan	0	0	100,000	0	0
	<b>Total Debt Services</b>	<b>119,678</b>	<b>18,480</b>	<b>118,392</b>	<b>18,392</b>	<b>18,304</b>
41-410-600	Contingency	0	0	1,123,602	0	3,341,398
<b>398</b>	<b>Total Expenditures</b>	<b>2,132,475</b>	<b>2,140,231</b>	<b>7,603,493</b>	<b>2,560,085</b>	<b>12,315,597</b>

<b>Wastewater Fund Comparison 22-23 Budget to 23-24</b>	<b>Adopted 2022-23</b>	<b>Budget 2023-24</b>	<b>2024 Budget vs 2023 Adopted</b>
<b>RESOURCES</b>			
Beginning Fund Balance	1,764,727	4,135,065	234.32%
Interest	9,500	90,000	947.37%
Intergovernmental	2,700,000	5,279,077	
Charges for Service	2,629,266	2,811,455	106.93%
Miscellaneous	500,000	0	
Current Revenue	5,838,766	8,180,532	140.11%
<b>TOTAL RESOURCES</b>	<b>7,603,493</b>	<b>12,315,597</b>	<b>161.97%</b>
<b>REQUIREMENTS</b>			
Personnel Services	1,115,335	1,167,151	104.65%
Materials & Services	655,440	753,285	112.90%
Capital Outlay	4,430,700	6,937,000	156.57%
Operating Budget	6,201,475	8,844,146	142.61%
Debt Service	18,392	18,304	99.52%
Total Expenditures	6,219,867	8,862,450	142.49%
Transfers	160,024	97,771	
Contingency	1,123,602	3,341,398	
<b>TOTAL APPROPRIATIONS</b>	<b>7,603,493</b>	<b>12,315,597</b>	<b>164.13%</b>
<b>TOTAL WASTEWATER BUDGET</b>	<b>7,603,493</b>	<b>12,315,597</b>	<b>164.13%</b>

### Wastewater Utility Fund 10 Year History



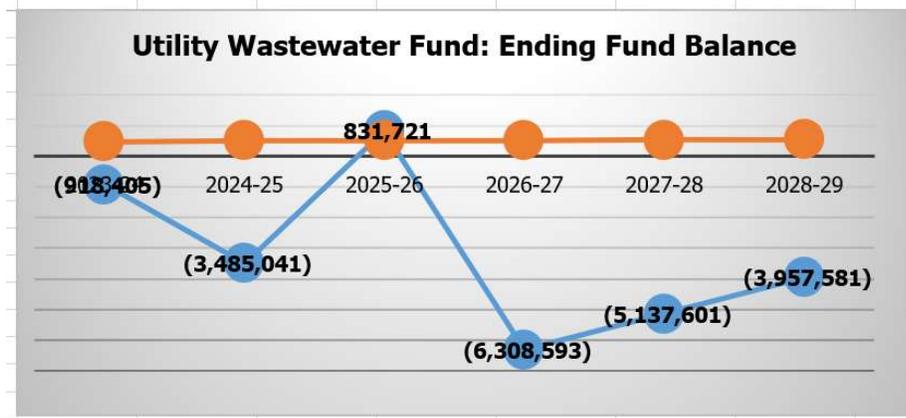
	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	23/24 Budget
Revenue	1,751,704	1,059,291	1,543,055	1,683,635	1,755,611	2,021,921	2,057,829	2,163,453	4,344,286	5,838,766	8,180,532
Personnel Expenses	530,790	500,351	588,021	667,812	707,959	758,896	854,610	883,467	916,109	1,115,335	1,167,151
Materials & Services	371,282	346,526	403,532	566,801	377,214	404,590	419,569	407,858	501,980	655,440	739,995
Capital Outlay	393,121	90,050	42,181	337,206	378,111	157,819	288,069	547,907	565,094	4,430,700	6,937,000
Transfers	56,433	111,229	63,101	93,607	123,776	110,279	134,382	173,565	138,568	160,024	97,771
Debt Service	34,872	135,152	132,594	130,028	127,478	124,919	122,361	119,678	18,480	18,392	18,304
Contingency	186,941	519,757	23,819	245,896	238,727	423,654	629,912	5,898,344	580,489	1,123,602	97,771
Unappropriated Fund Balance	0	0	0	0	300,000	300,000	300,000	500,000	800,000	0	0

#### WASTEWATER CIP

Project	Amount	Amount	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26 and Beyond
Pump Replacement		25,000	25,000				
Emergency Replacement		50,000	50,000				
UV Upgrades		15,000	15,000				
Smith Road Pump Station 76% eligibility		304,000	304,000				
Biosolids Dryer		3,049,000		2,829,000	220,000		
Phase 1 Improvements 72% of Project Total							
Phase I Engineering, Design, Legal & Admin Fees	\$ 1,840,500.00	1,325,160	648,000	677,160			
IPS Initial Improvements	\$ 50,000.00	36,000		36,000	-		
Headworks & Grit Chamber	\$ 2,178,000.00	1,568,160		1,568,160			
Aeration Basin & ML Flow Split	\$ 1,973,000.00	1,420,560		1,420,560			
Blower Building with Electrical Room	\$ 1,029,000.00	740,880		740,880			
UV Disinfection - Redundant Channel	\$ 571,000.00	411,120		411,120			
Effluent Pump Station Initial Improvements	\$ 549,000.00	395,280		395,280			
Civil Site Improvements	\$ 212,000.00	152,640		152,640			
SCADA Upgrades & New Electrical Service	\$ 800,000.00	576,000		576,000			
Phase 2 Improvements 72% of Project Total							
Phase 2 Engineering, Design, Legal & Admin Fees	\$ 2,306,000.00	1,660,320					1,660,320
New Influent Pump Station	\$ 1,300,000.00	936,000					936,000
Secondary Clarifier & RAS/WAS Improvements	\$ 1,838,000.00	1,323,360					1,323,360
Replace Influent Gravity Sewer	\$ 190,000.00	136,800					136,800
UV Disinfection - Replace Existing Equipment	\$ 446,000.00	321,120					321,120
New Lab, Renovation of Existing Admin Facility	\$ 858,000.00	617,760					617,760
Effluent Pump Station, Outfall & Diffuser	\$ 1,820,000.00	1,310,400					1,310,400
Aerobic Digester Rehabilitation	\$ 1,120,000.00	806,400					806,400
Biosolids Dryer	\$ 1,602,000.00	1,153,440					
Civil Site Improvements	\$ 51,000.00	36,720					36,720
<b>Total</b>	<b>\$ 20,733,500.00</b>	<b>\$ 18,371,120</b>	<b>\$ 1,042,000</b>	<b>\$ 8,806,800</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ 7,148,880</b>

## 5 Year Projection

	Budget	Projected				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Wastewater Fund</b>						
Beginning balance	1,764,727	(918,405)	(3,485,041)	831,721	(6,308,593)	(5,137,601)
Revenues	6,338,766	6,406,670	6,487,145	3,382,356	3,439,831	3,498,456
Personal services	1,128,828	1,243,298	1,225,755	1,259,022	1,290,497	1,322,760
Materials and services	739,995	769,595	784,987	800,686	816,700	833,034
Capital outlay	6,937,000	6,845,000	-	8,302,320	-	-
Debt service	118,304	17,642	17,642	17,642	17,642	17,642
Transfers out	97,771	97,771	142,000	143,000	144,000	145,000
Net	(918,405)	(3,485,041)	831,721	(6,308,593)	(5,137,601)	(3,957,581)
Goal	467,206	503,223	502,685	514,927	526,799	538,948
Over/(short)	(1,385,611)	(3,988,264)	329,036	(6,823,520)	(5,664,400)	(4,496,530)



## WASTEWATER SDC FUND 55

**PURPOSE:**

The Wastewater System Development Charge fund is a dedicated fund and is the mechanism by which the City of Scappoose collects funds from developers to pay both for previous and excess capacity improvements. It makes funds available to pay for future improvement needs generated by development. Wastewater SDC'S are calculated based on the size of the water meter needed for the development. This account includes both the revenue and the capital outlay for those projects.

**VISION FOR THE YEAR:**

Completing the engineering and begin construction of the Phase I improvements will be on the top priorities.

**COMPLIANCE WITH COUNCIL GOALS**

- Capacity Upgrades
- Complete ARPA funded infrastructure projects

<b>Wastewater SDC Fund Objectives</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Phase I Facility Improvement Design												
Capacity Upgrades-Treatment & Collections												

**BUDGET NOTES:**

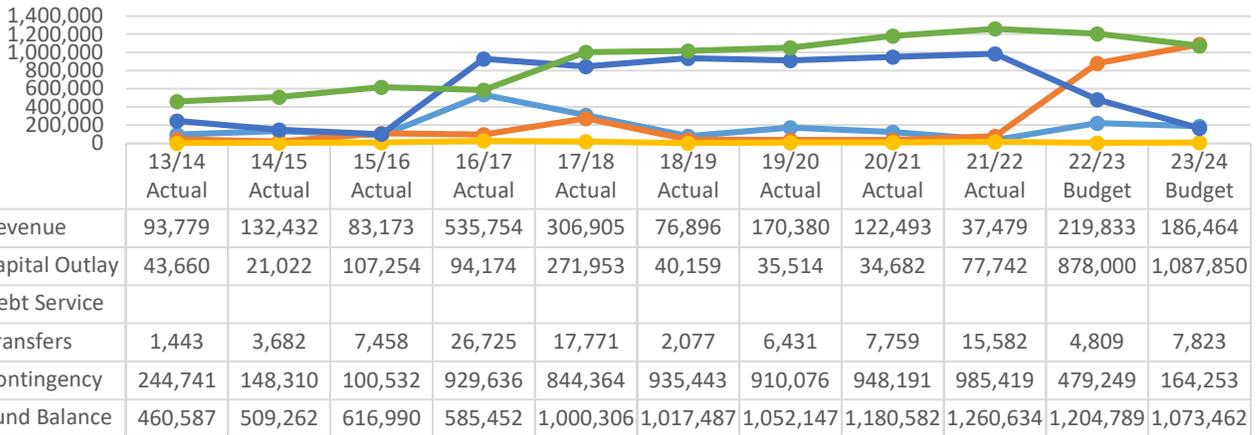
The Wastewater SDC fund has a working capital carryover of \$1,073,462. The City anticipates receiving \$186,464 interest and fees. Total resources for the fund are \$1,259,926. Expenditures from capital outlay and transfers are anticipated to be \$1,095,673 which will leave \$164,253 in contingency.

<b>Wastewater SDC 55</b>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 20-21	FY 21-22	FY 22-23	FY 22-23	Budget	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
<b>Working capital carryover</b>	<b>\$ 1,180,581</b>	<b>\$ 1,260,634</b>	<b>\$ 1,156,652</b>	<b>\$ 1,204,789</b>	<b>\$ 1,073,462</b>	<b>\$ 1,073,462</b>	<b>\$ 1,073,462</b>
<b>Current year resources</b>							
Interest	\$ 8,993	\$ 6,616	\$ 6,100	\$ 23,000	\$ 30,000	\$ 30,000	\$ 30,000
SDC-Reimbursement	22,700	6,173	42,747	2,982	31,293	31,293	31,293
SDC- Extra Cap	90,801	24,691	170,986	11,927	125,171	125,171	125,171
Long Debt Proceeds	0			0	0	0	0
<b>Total current year resource</b>	<b>\$ 122,494</b>	<b>\$ 37,480</b>	<b>\$ 219,833</b>	<b>\$ 37,909</b>	<b>\$ 186,464</b>	<b>\$ 186,464</b>	<b>\$ 186,464</b>
<b>Total resources</b>	<b>\$ 1,303,075</b>	<b>\$ 1,298,114</b>	<b>\$ 1,376,485</b>	<b>\$ 1,242,698</b>	<b>\$ 1,259,926</b>	<b>\$ 1,259,926</b>	<b>\$ 1,259,926</b>
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 20-21	FY 21-22	FY 22-23	FY 22-23	Budget	Budget	Budget
	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
Capital outlay	\$ 34,682	\$ 77,742	\$ 878,000	\$ 150,000	\$ 1,087,850	\$ 1,087,850	\$ 1,087,850
Transfers	7,759	15,582	19,236	19,236	7,823	7,823	7,823
Contingency			479,249		164,253	164,253	164,253
<b>Total expenditures</b>	<b>\$ 42,441</b>	<b>\$ 93,324</b>	<b>\$ 1,376,485</b>	<b>\$ 169,236</b>	<b>\$ 1,259,926</b>	<b>\$ 1,259,926</b>	<b>\$ 1,259,926</b>
<b>Ending working capital</b>	<b>\$ 1,260,634</b>	<b>\$ 1,204,789</b>	<b>\$ -</b>	<b>\$ 1,073,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Wastewater SDC Line Item Detail</b>						
<b>Account</b>	<b>Description</b>	<b>Actual FY 20-21</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>Estimated FY 22-23</b>	<b>Budget FY 23-24</b>
55-000-003	Interest Earned	8,992	6,616	6,100	3,000	30,000
55-000-994	Long Term Debt Proceeds					
55-000-992	Sewer SDC Reimbursements	22,700	6,173	42,747	2,982	31,293
55-000-993	Sewer SDC Ext. Cap. Improv	90,801	24,691	170,986	11,927	125,171
	<b>Total Revenue</b>	<b>122,493</b>	<b>37,479</b>	<b>219,833</b>	<b>17,909</b>	<b>186,464</b>
55-550-314	Sewer Extra Capacity Improv.	34,682		100,000		
55-550-316	Wastewater Reimbursement					
55-550-326	Council Approved Projects		77,742	778,000	150,000	1,087,850
	<b>Total Capital Outlay</b>	<b>34,682</b>	<b>77,742</b>	<b>878,000</b>	<b>150,000</b>	<b>1,087,850</b>
55-550-409	Transfer to GF SDC Admin.	7,759	15,582	19,236	19,236	7,823
	<b>Total Transfers</b>	<b>7,759</b>	<b>15,582</b>	<b>19,236</b>	<b>19,236</b>	<b>7,823</b>
55-550-600	Contingency	0	0	479,249	0	164,253
	<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>479,249</b>	<b>0</b>	<b>164,253</b>
	<b>Total Expenditures</b>	<b>42,441</b>	<b>93,324</b>	<b>1,376,485</b>	<b>169,236</b>	<b>1,259,926</b>

<b>Wastewater SDC Fund Comparison Adopted to Actual</b>	<b>Adopted 2022-23</b>	<b>Budget 2023-24</b>	<b>2024 Budget Adopted 2023</b>
<b>RESOURCES</b>			
Beginning Fund Balance	1,156,652	1,073,462	92.81%
Interest	6,100	30,000	491.80%
Intergovernmental	0	0	
SDC Revenue	213,733	156,464	73.21%
Current Revenue	219,833	186,464	84.82%
<b>TOTAL RESOURCES</b>	<b>1,376,485</b>	<b>1,259,926</b>	<b>91.53%</b>
Capital Outlay	878,000	1,087,850	123.90%
Operating Budget	878,000	1,087,850	123.90%
Transfers	19,236	7,823	40.67%
Contingency	479,249	164,253	-100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>1,376,485</b>	<b>1,259,926</b>	<b>91.53%</b>
<b>TOTAL WASTEWATER SDC BUDGET</b>	<b>1,376,485</b>	<b>1,259,926</b>	<b>91.53%</b>

### Wastewater SDC Fund 10 Year History



### Wastewater SDC Fund: Ending Fund Balance



### 5 Year Projection

	Budget	Projected				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Wastewater SDC Fund</b>						
Beginning balance	1,156,652	247,443	(748,135)	(655,491)	(562,162)	(3,696,821)
Revenues	186,464	92,272	92,644	93,329	94,021	94,719
Capital outlay	1,087,850	1,087,850	-	-	3,228,680	-
Transfers out	7,823	3,111	3,126	3,157	3,189	3,221
Net	247,443	(748,135)	(655,491)	(562,162)	(3,696,821)	(3,602,102)

<b>WASTEWATER SDC CIP</b>							
<b>Project</b>	<b>Amount</b>	<b>Amount</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>5 and Beyond</b>
Wastewater Capacity Upgrades		100,000	100,000				
Smith Road Pump Station 24% e		96,000	96,000				
Phase 1 Improvements 28% of Project Total							
Phase I Enginee	1,840,500	515,340	252,000	263,340			
IPS Initial Improvements	50,000	14,000		14,000			
Headworks & G	2,178,000	609,840		609,840			
Aeration Basin	1,973,000	552,440		552,440			
Blower Building	1,029,000	288,120		288,120			
UV Disinfection	571,000	159,880		159,880			
Effluent Pump S	549,000	153,720		153,720			
Civil Site Impro	212,000	59,360		59,360			
SCADA Upgrade	800,000	224,000		224,000			
Phase 2 Improvements 28% of Project Total							
Phase 2 Enginee	2,306,000	645,680					645,680
New Influent Pu	1,300,000	364,000					364,000
Secondary Clarif	1,838,000	514,640					514,640
Replace Influent	190,000	53,200					53,200
UV Disinfection	446,000	124,880					124,880
New Lab, Renov	858,000	240,240					240,240
Effluent Pump S	1,820,000	509,600					509,600
Aerobic Digester	1,120,000	313,600					313,600
Biosolids Dryer	1,602,000	448,560					448,560
Civil Site Improv	51,000	14,280					14,280
<b>Total</b>	<b>20,733,500</b>	<b>6,001,380</b>	<b>448,000</b>	<b>2,324,700</b>	<b>-</b>	<b>-</b>	<b>3,228,680</b>

## GENERAL OBLIGATION DEBT SERVICE FUND 45

**PURPOSE:**

The General Obligation Debt Service fund is a dedicated fund used to account for property taxes levied to pay bonded debt approved by voters. The property tax levy is based on the amount of funds needed to make the debt service payment. The last loan payment was made in Fiscal Year 18-19; therefore, this fund is now inactive.

Remaining debt is listed below but not reliant on the debt service fund.

<b>City of Scappoose</b>									
<b>Schedule of Projected Long-term Debt</b>									
	Interest Rates	Date of Issue	Fiscal Year of Maturity	Outstanding			Outstanding		
				July 1, 2023	Issued	Paid	June 30, 2024	Due Within One Year	
<b>PRINCIPAL TRANSACTIONS</b>									
General Obligations									
Capital Leases						\$ -			\$ -
Enterprise Obligations									
Dutch Canyon Water Line Loan	3.68%	2010	2031	489,399		61,178	428,221	63,429	
Water Plant Phase 1 & 2	4.43%	2002	2028	530,185		90,659	439,526	96,403	
Water Storage Reservoirs	1.00%	2004	2036	1,785,241		138,563	1,646,678	139,949	
Wastewater DEQ Lona R06809	0.00%	2011	2031	141,126		17,642	123,484	17,642	
Wastewater DEQ Lona R80931	1.88%	2020	2050						
Capital Leases	3.65%	2015	2022						
Subtotal				\$ 2,945,951		\$ 308,042	\$ 2,637,909	\$ 317,423	
<b>INTEREST TRANSACTIONS</b>									
General Obligations									
Capital Leases	5.20%	2018	2022	0					
Enterprise Obligations									
Dutch Canyon Water Line Loan	3.68%	2010	2031	73,933		20,261	53,672	18,010	
Water Plant Phase 1 & 2	4.43%	2002	2028	77,611		29,490	48,121	25,184	
Water Storage Reservoirs	1.00%	2004	2036	118,816		19,238	99,578	17,852	
Wastewater DEQ Lona R06809	0.00%	2011	2031						
Wastewater DEQ Lona R80931	1.88%	2020	2050						
Capital Leases									
Subtotal				\$ 270,360		\$ 68,989	\$ 201,371	\$ 61,046	
Grand Total				\$ 3,216,311		\$ 377,031	\$ 2,839,280	\$ 378,469	

**Fiscal Year 2023-2024  
Fund Transfers**

	<u>Transfers In</u>	<u>Transfers out</u>
General Fund	\$ 418,666	\$ 64,000
Building Fund	64,000	
Street Fund		83,781
Foot Paths and Bike Trail Fund	25,000	
Storm Drainage SDC Fund		3,231
Street SDC Fund		15,171
Parks SDC Fund		3,536
Water Fund		222,996
Water SDC Fund	125,000	13,519
Wastewater Fund		97,771
Wastewater SDC Fund		7,823
Urban Renewal		50,000
	\$ 632,666	\$ 561,828

## Glossary

**Accrual Basis** - A method of timing in the recognition of transactions and events. Please see modified accrual basis for the alternative method. Accrual basis records revenue when earned and expenses as soon as a liability is incurred.

**Adopted Budget**- Proposed budget amended and approved by the Budget Committee becomes the adopted budget after City Council takes action on it. The adopted budget becomes effective July 1 and includes all Council adopted changes through the year.

**Amortization**- (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**Appropriations**- Legal authorization granted by the City Council to spend public funds.

**Approved Budget**- The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.

**Annexation**- The incorporation of land into an existing city with a resulting change in the boundaries of that city.

**Assessed Value**- The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

**Assets**- Resources having a monetary value and that are owned or held by an entity.

**Audit**- Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

**Balanced Budget**- A budget in which planned expenditures do not exceed projected funds available.

**Balanced Sheet**- A financial statement reporting the organization's assets, liabilities, and equity activities.

**Basis of Accounting**- A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

**Beginning Working Capital**- The beginning working capital is the residual non-restricted funds brought forward from the previous financial year (ending balance).

**Bond**- A written promise to pay a sum of money, called principle or face value at a future date, called the maturity date, along with periodic interest paid at a specified percentage of principle (interest rate). Bonds are typically used to finance long-term capital improvements.

**Budget**- Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the upcoming year.

**Budget Calendar**- The schedule of key dates, which government follows in the presentation and adoption of the budget.

**Budget Committee**- A committee required by Oregon Local Budget Law (ORS 294.305). The committee consists of a panel of citizens consisting of the City Council and equal number of lay members responsible for reviewing the proposed budget, taking public comment, and approving the budget.

**Budget Document**- The compilation of the spending plans for the various funds, along with supporting schedules, tables, and charts which, in total, comprises the annual revenue and expenditure plan.

**Budget Message-** A written explanation of the budget and the City's financial priorities presented to the Budget Committee by the City Manager, which is required by Oregon Local Budget Law, ORS 294.

**Budget Officer-** Person responsible for the budget document. For the City of Scappoose, the City Manager serves this role. This designation is required by Oregon Local Budget Law (ORS 294.305).

**Budget Phases-** The following are the four major phases of the budget process. Each phase corresponds with a different step of the budget process.

Requested: The amount requested by the Department Heads and submitted to the Budget Officer at the start of the budget process.

Proposed: The Budget Officer prepares or supervises the preparation of a proposed budget to present to the budget committee.

Approved: The approved budget is the budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.

Adopted Budget: The budget as finally adopted by the City Council and represents the financial plan of the City.

**Budget Resolution-** The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

**Budgetary Basis-** Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exception that neither depreciation nor amortization is budgeted for in the proprietary funds and bond principal in the enterprise funds is subject to appropriation.

**Capital Improvement-** Project Expenditures, which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewer, storm drains, and other public facilities.

**Capital Lease** - Lease of a capital asset. The lease may or may not result in the City's ownership of the item at the end of the lease term.

**Capital Outlay-** Items which generally have useful life of one or more years, such as machinery, land, furniture, equipment, or building.

**Capital Projects-** An object classification which includes major capital improvement projects generally related to Streets, Water, Wastewater, Storm Water systems, and facilities.

**Charges for Service-** The fees charged for services to the party or parties who directly benefit. Also called User Fees.

**COLA-** Cost of living. A COLA increases all salaries at all classes and steps by the same percentage.

**Contingency-** An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget.

**Contracted Services-** Services rendered to City activities by private firms, individuals, or other government agencies. An example of these services includes engineering, special trades, and city attorney services.

**Debt-** An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Service-** The payment of general long-term debt, consisting of principal and interest payments.

**Delinquent Taxes-** Taxes remaining unpaid on or after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

**Department-** A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations which a functional area.

**Depreciation-** Expiration in the service life of capital assets attributed to wear and tear, deterioration, action of physical elements, inadequacy, or obsolescence.

**Employee Benefits-** Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pensions, workers compensation, medical and life insurance plans.

**Ending Balance-** The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

**Expenditures-** The outflow of funds paid for an asset obtained (Requirements) or goods and services obtained regardless of when the expense is actually paid. The term applies to all funds.

**Fees-** Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

**Fiscal Management-** A government's directive with respect to revenues, spending, reserves, and debt management as they relate to governmental services, programs, and capital investments. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

**Fiscal Year-** A twelve-month period designated as the operating year for accounting and budgeting process in an organization. The City of Scappoose's fiscal year is July 1 through June 30.

**Fixed Assets-** Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

**Franchise Fee-** A franchise fee is charged for the privilege of using public right -of-way and property within the City for public or private purpose. The City currently assesses franchise fees on cable television, utilities, natural gas, telephone, waste hauling and recycling.

**FTE-** An abbreviation for Full-Time equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year. A regular full-time employee is 1.0 FTE.

**Fuel Tax-** a local \$0.03 per gallon fuel tax past by the voters in November of 2019.

**Fund-** A fiscal and accounting entity, segregating resources for the purpose of carrying on specific activities in accordance with legal restrictions.

**Fund Balance-** The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as deficit.

**Funding-** Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

**GASB-** (Governmental Accounting Standards Board) It is the highest source of accounting and financial reporting guidance for state and local governments.

**General Fund-** Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

**Generally Accepted Accounting Principles (GAAP)-** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass

the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

**GIS-** Geographic Information Services.

**GFOA-** Government Finance Officer Association.

**GOAL-** A statement of direction, purpose, or intent, based on the needs of the community, generally to be completed in a specified amount of time.

**Governmental Fund Types-** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds.

**Grants-** Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose.

**Infrastructure-** Public domain capital assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

**Insurance-** Payment to insurance services for estimated general liability, property, auto, and employee bond insurance coverage.

**Interfund Transfers-** Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

**Intergovernmental Revenues-** Revenues from other governments in the form of loans, grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Fund Transfer-** An internal service fund is a fund used in governmental accounting to track goods or services shifted between departments on a cost reimbursement basis. This type of fund is used to identify the cost of providing certain goods and services. The City of Scappoose uses this to transfer money from each fund to cover expenses that would be spread out amongst all departments.

**Levy-** Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectable payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes received.

**L.I.D. (Local Improvement District)-** Consists of a group of property owners desiring improvements to their property. Bonds can be issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against affected properties to spread out the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Local Budget Law-** Oregon Revised Statutes (ORS) dictates local budget practices. ORS Chapter 294 contains Local Budget Law provisions.

**Local Government-** Any city, county, port, school district, special district, public or quasi-public corporation.

**Materials and Services-** An object classification which includes contractual and other services, materials and supplies, and other charges.

**Miscellaneous Revenue-** Includes all revenues not specified such as title fees, copies, tow fees, park reservations, police records, etc.

**Mission–** Defines the primary purpose of the City.

**Modified Accrual -** A method of timing in the recognition of transactions and events. Please see Accrual basis for the alternative method. Modified accrual basis records revenue when earned, if they are collectible within the period or soon

enough afterwards to be used to pay liabilities of the period. Expenditures are recorded when a liability is incurred except that debt service payments and other specific accrued liabilities are recognized only when payment is due.

**Municipal Corporation-** A political and corporate body established pursuant to state statutes to provide government services and regulations for its inhabitants.

**Net Assets-** The equity associated with General Governmental less liabilities.

**Non-Operating Budget-** Part of the budget composed of the following items: Interfund transfers, reserves, contingencies, capital projects, and debt service payments.

**Objective-** A target to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

**ODOT-** Refers to the Oregon Department of Transportation.

**Operating Budget-** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

**Operating Revenue-** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance-** A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it represents the full force and effect of the law within the boundaries of the municipality to which it applies.

**ORS-** Oregon Revised Statutes, laws of the State of Oregon.

**Outstanding Debt-** The balances due at any given time resulting from the borrowing of money or from the purchase of goods and services.

**PEG-** Public, Educational and Governmental Access Channel designations for cable television. Certain franchise fee revenue from cable providers is restricted to the costs of providing such access.

**PERS-** Refers to the Public Employment Retirement System.

**Personnel Services-** The object classification for costs associated with employees, including salaries, overtime, and fringe benefit costs.

**Program-** A group of related activities to accomplish a major service or function for which the City is responsible.

**Projection-** A forecast of the revenue or expenditure as appropriated, to be recognized during the current fiscal period.

**Property Tax-** Based according to assessed value of property and is used as the source of monies to support various funds.

**Proposed Budget-** Combines the operating, non-operating, and reserve estimates prepared by the City Manager, then presented to the community and the Citizens Budget Committee for their review, approval, and recommendation to City Council.

**PSU-** Portland State University. The University prepares populations estimates each July 1 for all Oregon Municipalities.

**Purchase Order-** A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Real Market Value-** The estimated value of property if sold.

**Requested Budget-** The amount requested by the Department Heads and submitted to the City Manager at the start of the budget process.

**Requirements-** Total expenditures and unappropriated fund balance.

**Resolution-** A formal order of a governing body; lower legal status than an ordinance.

**Resources-** Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

**Restricted Revenue-** Financial resources that are subject to some level of restriction based on statutory, legislative, or council action.

**Revenue-** Monies received during the year to finance City services, such as property taxes, franchise fees, license and fees, charges for services, revenue from other governmental agencies, fines and forfeitures, and transfers.

**Special Assessments-** A way to finance a local improvement which allows property owners to pay the City back over time. Special Assessments may be bonded through a special bond or financed internally by the City.

**Stormwater-** Run-off from rain water which is directed to a separate pipe and drainage system.

**Supplemental Budget-** Appropriations established to meet the needs not anticipated at the time the budget was proposed.

**System Development Charges (SDC'S)-** Fees charged to new development to pay for capacity adding infrastructure improvements necessary to accommodate new growth within the transportation, parks, water, and watershed infrastructure systems. The framework for collection of SDC'S is established per ORS 223.297-223.314.

**Taxes-** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**Tax Base-** Oregon law allows cities within the State, with voter approval, to establish a dollar amount of property tax that may be levied on property within the city. Once established, a tax base may be increased by 6% each year without further voter approval. Any increase beyond the statutory 6% limit must be approved by voters.

**Tax Levy-** The total amount of property taxes needed by the City to meet requirements.

**Tax Rate-** A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**Tax Revenue-** Includes property taxes, hotel and motel tax, and state shared revenues.

**Telecommunication-** Communication operation costs including desk telephones, cell phones, and pagers.

**Transient Room Tax-** a 9% lodging tax levied upon hotels, motels and campgrounds within the Scappoose city limits.

**Transfers-** An amount distributed from one fund to financial activities in another fund. It is shown as an expenditure in the originating fund and a revenue in the receiving fund.

**Unappropriated Fund Balance-** An amount set aside to be used as cash carryover for the next fiscal year's budget. This amount cannot be used under any circumstances in the current fiscal year except under very specific conditions which are set out in State law.

**Unrestricted Revenue-** Revenue that may be used for any legitimate City purpose. Please refer to "restricted revenue".

**UGB-** Urban Growth Boundary, an officially adopted and mapped line that separates an urban area from surrounding open lands. All cities in Oregon are required to have a 20-year supply of land for housing and employment in their Urban Growth Boundary.

**User Fees-** The fees charged for services to the party or parties who directly benefit. Also called Charges for Service.

**Working Capital-** The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated expenditures.